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✓ United States

LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING

*A report from Hon. David A. Wells, special commissioner of the revenue, and also a bill prepared by him as a substitute for the custom laws now in force.*

JANUARY 8, 1867.—*Resolved*, That there be printed, for the use of the House, twenty thousand copies of the Report of the Special Commissioner of the Revenue, and ten thousand copies of the form of bill accompanying the same; and, for the use of the Treasury Department, one thousand copies of the report and five hundred copies of the form of bill.

TREASURY DEPARTMENT, *January 3, 1867.*

DEAR SIR : I have the honor to present to you a report from Hon. David A. Wells, appointed special commissioner of the revenue under the sixty-sixth section of the act entitled " An act to reduce internal taxation, and to amend an act entitled ' An act to provide internal revenue to support the government, &c., ' " approved July 13, 1866, and also a tariff bill prepared by him as a substitute for the customs laws now in force.

Whatever differences of sentiment may exist in regard to the opinions and conclusions of the commissioner, no one can examine carefully his report and bill and fail to perceive that he has performed a very large amount of labor and endeavored faithfully to discharge the duty devolved upon him. It may not be improper for me to remark that his opinions and conclusions, with very slight exceptions, have my hearty approval. I commend the report and bill to the careful consideration of Congress.

I am, very respectfully, your obedient servant,

H. McCULLOCH,  
*Secretary of the Treasury.*  
Library of Congress.

Hon. L. F. S. FOSTER,  
*President pro tem. United States Senate.*

1867  
City of Washington

REPORT OF THE SPECIAL COMMISSIONER OF THE REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF SPECIAL COMMISSIONER OF THE REVENUE,  
*Washington, December, 1866.*

SIR: In accordance with the act of July 13, 1866, creating the office of Special Commissioner of the Revenue, which provides that "the said special commissioner shall, from time to time, report, through the Secretary of the Treasury, to Congress, either in the form of a bill or otherwise, such modifications of the rates of taxation, or of the methods of collecting the revenues, and such other facts pertaining to the trade, industry, commerce, or taxation of the country, as he may find, by actual observation of the operation of the law, to be conducive to the public interest," the undersigned has the honor to submit the following report, and would request that the same, if approved, be submitted to Congress :

## INTERNAL REVENUE.

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The exhaustive report of the Commissioner of Internal Revenue, already presented, obviates the necessity of any extended reference by the special commissioner to the working and details of this department of the national revenue system; but to a few points he would further direct attention.

By the act of July 13, 1866, an abatement or repeal of internal taxation on various articles to the extent of about fifty millions of dollars was provided for, and this legislation, as was anticipated, has not failed to give sensible and timely relief to many branches of domestic industry, more especially as respects crude petroleum, domestic sugars, clothing, boots and shoes, books, cordage, railroad freights, and the manufactures of steel, iron chains, cables, &c.

The commissioner is not, however, able to report any general reduction in the prices of the articles relieved corresponding to the reduction of taxation; but, on the contrary, in some instances, owing probably to the fact that heavy taxation had previously diminished production to a point below the absolutely necessary supply, the prices would seem to have increased concurrently with the abatement of the taxes. Such a result must, however, be but temporary.

*Tax on brokers' sales.*—One of the most successful modifications effected by the act of July 13, 1866, has been that which substituted in place of a general tax on the sales of stockbrokers of one-twentieth of one per cent., payable monthly, a tax of one one-hundredth of one per cent., payable by means of stamps affixed to the bill or memorandum of each sale; a heavy penalty being provided for the delivery or reception of any bill or memorandum of such sale without the necessary stamps affixed. The law, as it formerly stood, was a source of constant trouble, vexation, and litigation between the government and the brokers, while the tax in itself was so oppressive as to induce a very general evasion of it, and consequent loss to the revenue. The commissioner is now happy to report that the operation of the present law is most satisfactory; that its provisions are all but universally complied with; while the indications are that, although the tax has been reduced from one-twentieth to one one-hundredth of one per cent., the revenue from this source, so far from being diminished, is likely to be considerably increased.

*Stamp tax on the sale of fermented liquors.*—The report of the revenue commission, submitted February, 1866, established, almost beyond a doubt, the fact that the government was defrauded in the collection of its legitimate revenue from fermented liquors to the extent of about forty per cent., involving an absolute annual loss of about two millions four hundred thousand dollars.

To remedy this the act of July 13 provided that, in addition to an obligation imposed on the brewer to make a monthly return of the products of his manufacture, the tax itself should be paid by the affixing of an adhesive paper stamp to each barrel sold and removed from the place of manufacture, with an additional requirement that the stamp should be cancelled by the retailer or consumer.

The adoption of this plan by Congress was recommended by the revenue commission with no little hesitation; for, while the then existing law seemed to be entirely inadequate to protect the government and the honest dealer against fraud, the adoption of the stamp system for the first time in respect to an article of this character did not appear to be wholly free from difficulties. The commissioner is, however, able to report, that the plan, so far as has yet been tested, is, substantially, a success, and needs only the general adoption, on the part of the brewers, of a proper adhesive material for affixing the stamps to the barrel, and a selection of inspectors more capable and honest than many now holding office, to make it entirely so.

So far as can be judged from the return of beer stamps, printed and deliv-



ered to the department, from August 20 to November 15—viz: 5,193,520 hogshead, barrel, and fractional stamps, of a total value of \$1,886,855—the revenue from this source, for the present fiscal year, is likely to be very materially increased.\*

*Distilled spirits.*—A careful revision of the law regulating the manufacture and sale of distilled spirits, and the collection of the tax thereon, was made by Congress at its last session—the system recommended by the revenue commission being substantially adopted. Said

A leading feature of this system was the placing of each distillery under the surveillance of a government inspector; it being assumed that, as the government has an interest under the present tax (two dollars per gallon) of ninety per cent. in the value of all spirits distilled, it would be an object, on its part, to subject the business to the most careful supervision. It was, however, foreseen by the revenue commission that the establishment of some check upon the inspectors themselves would be most expedient, in order to counteract, to a certain extent, the powerful inducements to a dereliction of duty which the dishonest distillers are able to offer; and the form of a supplementary bill was accordingly reported, authorizing the appointment of district officers, to be termed "supervisors of the revenue," whose duty, coupled with that of a general supervision of all revenue officers, was particularly to see that inspectors of distilleries, breweries, and tobacco manufactories, as well as local weighers and gaugers, were transferred or "rotated," from time to time, from one establishment, or one district, to another. The consideration of this bill was very generally protested against by revenue officers—and more especially by those from the southern districts of New York—and no action was taken in reference to it by Congress. The experience of the last four months, in the working of the spirit and tobacco laws, has, however, demonstrated the necessity and importance of the enactment of some such provision as was contained in the bill in question, and the special commissioner unites with the Commissioner of Internal Revenue in earnestly recommending to Congress an early consideration of the subject.

With this omission supplied, the existing law regulating the manufacture and sale of distilled spirits will probably be found as complete in its essential features as it is practicable to make it; but, as matters now stand, neither this nor any other law for the collection of the revenue on spirits can be other than a comparative failure. slow

In proof of this, the following statements are submitted: The consumption of distilled spirits in the United States was shown by the investigations of the revenue commission, in 1865, to be about forty millions of gallons per annum; from which, with a tax of two dollars per gallon, there should accrue an annual revenue of eighty millions of dollars. The result, however, of the last fiscal year shows that the entire revenue which the government actually received from this source was less than thirty millions of dollars, (\$29,198,578;) or, in other words, for every *three* gallons that paid the tax, *five* evaded its payment. As the average ruling price of spirits in the market during the year was, moreover, not much short of the average cost of manufacture, plus the tax, it is also

\* The following table shows the denomination of stamps supplied from August 20 to November 15, 1865, and also the quantities in which fermented liquors enter into the market for consumption:

114,360 hogshead stamps.....	value	\$228,720
487,090 barrel ".....	"	487,090
686,290 half-barrel ".....	"	343,145
2,509,100 one-quarter barrel stamps.....	"	627,275
624,960 one-sixth ".....	"	104,160
771,720 one-eighth ".....	"	96,465

5,193,520 stamps, of the total value of..... 1,886,855.

evident that almost the entire tax imposed by law was paid by the people, although the government failed to receive it.

This circumstance should also be noted, namely, that, notwithstanding the more perfect organization and working of the internal revenue system, the government received, for the fiscal year ending June 30, 1866, with a tax of two dollars per proof gallon on distilled spirits, only \$766,780 more than it did for the fiscal year ending June 30, 1864, when the tax was from twenty to sixty cents per gallon—the aggregate for 1866 being \$29,198,578, and for 1864, \$28,431,798.

The failure, thus demonstrated, is due mainly to two causes: first, the extremely high rate of the tax; and, secondly, to certain radical evils connected with the administration of the law.

In regard to the first cause, the commissioner would call attention to the fact, that, assuming the average cost of the manufacture of proof spirits as twenty cents per gallon, a tax of two dollars per gallon is equivalent to a tax of one thousand per cent. Granting this, it may be assumed as an axiom in the economy of taxation, that whenever a tax equivalent to one hundred per cent. of the average cost of an article is imposed upon it, a limit has been attained where the *ordinary* provisions of the law are sufficient for its execution. In proportion as this limit is departed from, the enactment of extraordinary laws to secure the tax becomes necessary; until, finally, a point is reached where the inducement to evade or resist the law becomes too powerful to admit of restraint. All experience, therefore, shows that every excessively high tax contains within itself the elements of its own annulment; and the facts that have been cited relative to the tax under consideration afford one of the most striking illustrations on record of the truth of this principle.

The commissioner, therefore, can but re-express the opinion of the late revenue commission, that a speedy reduction by Congress of the tax on distilled spirits, to one dollar per gallon, as a maximum, would result in benefit, not only to the revenue, but also to the morals of the country.

But the evil which militates most seriously against the productiveness of the tax on distilled spirits is that which arises from the adoption, many years since, on the part of the government, of a national policy which makes the appointment and retention of revenue officers dependent upon other circumstances than those of competency and a faithful discharge of duty. So long as this policy prevails—a policy entirely ignored by all the leading states of Europe, especially as to the excise department, and never adopted by any private firm or corporation having a due regard to their own interests—a thoroughly efficient and economical administration of the revenue, coupled with the education of a competent corps of officials, cannot reasonably be expected.

The losses which have accrued and are now accruing to the revenue through the failure to collect the tax on distilled spirits, tobacco, and a few other articles, are of an amount almost to exceed belief—the losses on tobacco alone, in a single section of the country, being reported to the commissioner, by a most competent authority, as in probable excess of twenty thousand dollars daily. That a very large percentage of these losses is due to the incompetency, neglect, or complicity of officials, no one who has had any experience in the supervision of our revenue system can for a moment doubt, and the whole subject of devising remedial measures requires and deserves the immediate and harmonious action of both the legislative and executive departments of the government.

So long as the nation was likely to be troubled by a surplus rather than by a deficient revenue, instability in the tenure of office was a circumstance of comparatively little moment; but, under the present condition of the national finances, the case is far different; and it ought now to be clearly understood that every dollar of legitimate and necessary revenue diverted from the national treasury,

by fraud, neglect, or incompetency, must be supplemented by another, wrung from the hard earnings of labor, or the interest of capital.

*Spirit meters.*—The invention of a meter which, when attached to the tail of the still, shall accurately register, beyond the control of the distiller, both the volume and the strength of the spirits distilled, has long been a desideratum in the revenue systems of Europe, but thus far all devices brought forward for this purpose have uniformly proved failures.

The attention of American inventors during the past year having, however, been directed to this subject, a number of new meters have been brought to the attention of the commissioner; and, at his request, their examination and testing have been referred by the Secretary of the Treasury to a committee of three gentlemen of eminent scientific qualifications, viz., Professor Joseph Henry, of the Smithsonian Institution; Professor J. E. Hilgard, acting Superintendent of the Coast Survey; and Major General Meigs, U. S. A.

Although the examinations of this committee have not yet been concluded, the indications are that a practical and effective meter has at last been invented; and the commissioner recommends that authority be given to the Secretary of the Treasury to require its adoption as an adjunct of every distillery, in case he may deem it expedient. Should the result expected be realized, the system of inspection of distilleries can be greatly simplified, and a large increase of the revenue may be confidently anticipated.

*Hydrometers.*—In the report of the revenue commission, made in February, 1866, attention was called to the fact, that at that time no standard hydrometer had been adopted and prescribed for use under the internal revenue for ascertaining the strength of liquors preparatory to assessing the tax on the same, and that in consequence of this omission a very large annual loss of revenue was inevitable. The matter having thus been brought to the attention of the Secretary of the Treasury, it was referred by him to the scientific committee above named; on whose recommendation a modification of the Tralles hydrometer has been adopted by the department, and prescribed as the standard instrument for the use of all officers of the internal revenue. stay

These instruments are now in the course of distribution, with a new book of tables, prepared in the office and under the direction of the Superintendent of the Coast Survey. The hydrometer in question is graduated to show true percent. of proof spirits at a standard temperature according to exact experimental data, and is of a very convenient pattern; while the tables give the true values when the spirit is proved at any other than the standard temperature, and also the allowances necessary to be made for changes in volume. stop.

*Tax on raw cotton.*—The increase, by Congress at its last session, of the tax on raw cotton from two to three cents per pound, and the further continuance of the tax, has called forth many and strong remonstrances; and has been particularly protested against by the executives of several of the southern States, and also by the New York Chamber of Commerce. In the views presented by these parties the commissioner cannot concur.

In the report upon this question, submitted at the last session of Congress, a tax at the rate of five cents per pound was recommended, but when it became evident that such a tax could not be imposed in season to reach any considerable quantity of the old cotton on hand at the end of the war, and that whatever tax was imposed would apply only to new crops, the imposition of a tax not exceeding three cents was advocated.

At this rate the commissioner believes that the tax may be collected for one or two years, or until the aggregate crop of the world shall yield a surplus of cotton, with less injury to the production of cotton in the United States than the collection of an equal amount of revenue would cause if imposed upon other branches of industry.

That a tax of three cents per pound upon raw cotton, in common with all other



taxes upon the products of ordinary industry, is a burden, is not to be questioned; but it should not fail to be remembered that the tax under consideration is collected in a section of the country from which but a small proportion of revenue can be collected at present in any other manner; and if the tax on cotton be now abated, burdens far more grievous to be borne must still be continued on other industries.

No evidence, moreover, as yet presented, can, in the opinion of the commissioner, substantiate the position that a tax of three cents per pound upon cotton will cause its planting in the United States to be appreciably diminished so long as the aggregate supply of cotton warrants a price of twenty-five cents per pound and upwards for middling cotton.

Whenever the time arrives when the tax on cotton shall evidently become a serious impediment to its production, there can be little doubt that it may be entirely repealed without rendering the imposition of any additional tax necessary in order to provide for the loss of revenue caused thereby; inasmuch as at such time, even if it come so soon as the crop of 1867-'68 shall be ascertained, the increased revenue which will surely follow a better enforcement of the revenue laws will allow the abatement of this, as well as of many other less objectionable taxes.

The chief cotton-producing countries, other than the United States, are Egypt, Brazil, and India. The two former produce a variety of long stapled, black-seed cotton, somewhat like our Sea Island variety, and better than our New Orleans or Upland. Within the last three years, machinery has been perfected, both in England and in the United States, for combing these cottons to prepare them for spinning, instead of the former method of carding them; and by such process a much stronger and more uniform thread has been produced, and their use greatly extended. This of itself will, for some time, give a stimulus to the cultivation of cotton in Egypt and Brazil, entirely independent of any stimulus due to the imposition of a tax on cotton in the United States. In view of these facts, measures have been recently taken by the Commissioner of Agriculture to import a considerable quantity of the seed of Egyptian cotton, in order to see if it will not offer to the American planter a long stapled variety, which can be raised upon the common cotton lands of this country, and, not like our Sea Island variety, be confined to a small section, producing small crops alike to the hand and to the acre.

The only remaining competitor of any moment to the American cotton interest is India; and although many improvements have been made for spinning the poor staple of that country, all experience has proved that the value of American cotton for the manufacturing of all except the coarsest varieties of fabrics is more than three cents per pound above that of East India or Surat cottons. So long, therefore, as the tax in question represents less than the difference of value of these respective cottons, it cannot be claimed that it gives a dangerous stimulus to the product of India, on the one hand, or checks essentially the production of our own country, on the other.

For these reasons, and purely as a temporary revenue measure, while the aggregate product of cotton in the world is in an abnormal condition, and to save the imposition or continuance of more injurious taxes, the commissioner recommends that the tax of three cents per pound on cotton be allowed to stand, looking to the session of Congress to be held in 1867-'68 for its abatement or repeal, if circumstances shall then render it necessary.

*Taxes on watches, plate, &c.*—The taxes which yet continue to be imposed on carriages, watches, and plate, although laid mainly on articles of luxury, are inquisitorial in their character, and are productive of more annoyance to the people, and trouble and expense to the government, than is commensurate with any revenue derivable from them. Their repeal is therefore recommended.



*Prosecution of frauds under the revenue.*—The commissioner renews the recommendation of the revenue commission for the establishment of some judicial tribunal for the preliminary trial or hearing of cases arising under the revenue laws, other than the existing district or circuit courts of the United States. Before the establishment of the present internal revenue system, these latter courts were crowded with business to such an extent that great delays were often unavoidable; but now the cases arising under the internal revenue laws bid fair to exceed in number those originating from all other sources. If a court of lower grade, under the jurisdiction of commissioners to be appointed by the Supreme Court of the United States, could be established—something analogous to the trial justice courts existing in many of the States—taking cognizance only of violations of the revenue laws, the commissioner is of opinion that not one case in ten would be carried to a higher tribunal; thus obviating great expense and delay in litigation, and rendering the administration of the law more prompt and efficient.

*Aggregate and specific receipts of internal revenue.*—The aggregate receipts of internal revenue for the several years since the commencement of the system, (1863, 1864, 1865, and 1866;) the amount derived from the principal specific sources; and the percentage ratio of the amount derived from each specific source to the whole, for each of the above named periods, are presented in a table in the appendix to this report, marked A.

#### CUSTOMS DEPARTMENT OF THE REVENUE.

In the customs department of the revenue, three important measures of reform were adopted by Congress at its last session, viz: the reorganization of the appraisers' department in the New York custom-house; the establishment of a statistical bureau in connection with the Treasury Department; and the enactment of a law looking to the more effectual prevention of smuggling.

The results which have followed these measures are believed to have already fully vindicated both their wisdom and necessity. Under the first, one of the most important divisions of the customs service, in the leading port of the country, has been entirely reorganized; a supervising appraiser and corps of assistants selected mainly on grounds of fitness and experience; and a system adopted which, while insuring greater efficiency in the transaction of business, will, it is hoped, also check in no small degree the fraudulent practice of undervaluations.

Under the act providing for the establishment of a statistical bureau in the Treasury Department, a much-needed reform has been commenced in another important branch of the public service; and the commissioner confidently expects that the new bureau, under the control of its present director, will, in its results, prove all that has been anticipated.

That the new law for the prevention of smuggling is better calculated than any previous one to subserve the end desired is the general testimony of experienced officials; but, at the same time, the commissioner is obliged to report that the evidence presented to him indicates that smuggling, under the inducements offered by the existing high rates of duty, is largely on the increase; and in the place of being, as heretofore, irregular, is rapidly becoming systematized. In proof of this, it may be stated that offers are now made in Europe and Havana to deliver foreign goods of certain descriptions in New York city, free of duty, for a premium of twenty per cent. on their invoiced value. No dereliction of duty, however, can be charged on the officers of the revenue marine; but, on the contrary, a personal inspection, made since the last session of Congress, of no inconsiderable part of this service, has indicated for it a high degree of efficiency and discipline. But this efficiency is seriously threatened for the future, through the circumstance that the rates of compensation paid to the offi-

cers of revenue-cutters is considerably less than that given to corresponding grades in the navy, and less than the usual pay for competent shipmasters, mates, and engineers, in the merchant service. The duties at present required of the revenue officers referred to are often extremely arduous—involving at times much boat work and frequent night exposure; while the necessary expenditures of this peculiar service are undoubtedly greater than those attendant upon lengthened voyages. The commissioner would, therefore, suggest that the rates of compensation in the revenue marine be made equivalent to those of officers of corresponding rank in the navy.

#### REVISION OF THE TARIFF.

In accordance with instructions received from the Secretary of the Treasury, under date of September 10, 1866, (a copy of which is hereto annexed,)\* and in accordance, also, with instructions informally received from the chairman of the Committee of Finance on the part of the Senate, and the chairman of the Committee of Ways and Means on the part of the House of Representatives, the attention of the commissioner, since the close of the last session of Congress, has been chiefly given to a consideration of the revision of the laws imposing duties on the importation of foreign merchandise, and especially of the bill (No. 718) adopted by the House of Representatives at the first session of the Thirty-ninth Congress, but subsequently postponed by the Senate for future action.

Looking at the tariff solely and exclusively from a revenue point of view, few or no reasons can be adduced in support of a demand for any extensive change in its existing rates and provisions; inasmuch as the revenue derived from the tariff, since its revision in 1864, has reached a point much larger than was ever anticipated, and beyond which no material increase can probably be obtained under any other condition save that of a large increase of importations—a condition which is neither desirable nor likely to immediately occur.

In confirmation of this view, the following table, showing the value of importations, and the amount received from imposts on the same, for the several fiscal years from 1859 to 1866, inclusive, is presented:

Fiscal year.	Value of imports.	Duties received.
1859.....	\$338, 765, 130	\$49, 565, 824
1860.....	362, 163, 941	53, 187, 512
1861.....	350, 775, 835	39, 582, 186
1862.....	205, 819, 823	49, 056, 398

\* WASHINGTON, September 10, 1866.

SIR: In view of the fact that the revision of the tariff is certain to engage the attention of Congress at its next session, I consider it especially desirable that the Treasury Department should be prepared to furnish as much information pertinent to the subject as can be obtained and collected within the limited time available for the necessary investigations. You are, therefore, hereby instructed to give the subject of the revision of the tariff especial attention, and to report a bill, which, if approved by Congress, will be a substitute for all acts imposing customs duties, and which will render the administration of this branch of the revenue system more simple, economical, and effective. In the discharge of this duty, you will consider the necessity of providing for a large, certain, and permanent revenue, keeping in view the fact that the existing tariff has proved most effective in this direction.

You will therefore endeavor, first, to secure for the government a revenue commensurate with its necessities; and, secondly, to propose such modifications of the tariff laws now in force as will better adjust and equalize the duties upon foreign imports with the internal taxes upon home productions. If this last result can be obtained without detriment to the revenue, by reducing taxation upon raw materials and the machinery of home production, rather than by increasing the rates on imports, it would, in my opinion, by decreasing the cost of production, and increasing the purchasing power of wages, greatly promote the interests of the whole country. In the prosecution of this work, you are authorized to call upon any officer of the revenue for such information as you may require and he may be able to furnish.

I am, with great respect, very truly yours,

H. McCULLOCH, *Secretary of the Treasury.*

Fiscal year.	Value of imports.	Duties received.
1863.....	\$252, 187, 587	\$69, 059, 642
1864.....	328, 514, 559	102, 316, 153
1865.....	234, 434, 167	84, 928, 260
1866.....	437, 638, 966	179, 046, 630

The reasons in favor of any change in the existing tariff rates must, therefore, be sought in the condition and necessities of the various industrial interests of the country; especially those which are brought into competition with similar producing interests of other countries, with which the United States is engaged in trade and commerce. This being admitted, a determination of the exact nature of these conditions and necessities obviously becomes the first point of inquiry.

A further reason for a revision of the tariff, but one connected wholly with its administration, and not bearing directly upon the revenue or industry of the country, is to be found in the fact, that the existing schedule of the rates of duty is exceedingly complicated and difficult of comprehension, owing to the numerous amendments and additions to the law that have been made by various acts of Congress. Thus the present rates of duty are assessed and collected under the successive acts of March 2, 1861, August 5, 1861, December 24, 1861, July 14, 1862, March 3, 1863, June 30, 1864, March 3, 1865, March 14, 1866, May 16, 1866, and July 28, 1866. Other acts relative to the collection of duties, reaching as far back as 1797, are also, to a certain extent, yet in force.

For the purpose of presenting a comprehensive view of the tariff law as it now stands, a digest of all the laws relating to duties on imports enacted since March 2, 1861, is submitted in connection with this report, in Appendix marked B.

In accordance also with a resolution of the Senate, instructing the Secretary of the Treasury "to cause to be prepared a statement showing in tabular form the duties levied on different articles of imported goods under the several tariffs and the tariff act of 1842, and including in such tables the duties proposed by the tariff act now pending in the Senate," a tabular statement has been prepared under the direction of the commissioner, and is herewith submitted in Appendix marked C.

It is obvious, therefore, that a re-enactment of all rates of duty, and of all provisions of law relating to the collection of the same, in one complete and well-digested act, would greatly facilitate the working of the law; render its comprehension on the part of the public far less difficult, and at the same time diminish the incentive and opportunities for fraudulent transactions, which now undoubtedly result in serious losses to the revenue, and in no little detriment to the industry of the country.

It is the opinion of those most conversant with the practical working of our customs revenue laws, that no tariff act of recent years, owing to a lack of harmony or conflicting language with previous enactments, has been fully carried out according to the intent of the Congress which originated and passed it.

#### INDUSTRIAL CONDITION OF THE COUNTRY.

A somewhat extensive examination and inquiry into the industrial condition of the country authorizes the commissioner to report:

1st. Great activity—industrial or speculative—during the past year, in nearly every section of the country, with a consequent extension of business.

The evidence in part of this is to be found in the following results:

A large increase in the amount of coal mined and transported to market, exceeding the production of any former year; \* a large increase in the production and exportation of crude and refined petroleum, (the quantity shipped from

\* The increase in the production of anthracite coal to November 1, 1866, over that of the corresponding period of 1865, was 2,836,782 tons.



the Atlantic ports for the first eleven months of 1866 being 60,344,979 gallons against 23,888,258 for the corresponding period of 1865;) a large increase in the demand for and in the production and importation of lumber; an increase in the number of manufacturing establishments, especially of cotton, both in the north and in the south, and a full employment of all iron blast-furnaces, if not an increase in their number; an increase in the production of gold and silver in the Pacific States and Territories; a continued demand and full employment of all kinds of skilled labor; and a partial resuscitation of southern industry and production, especially as regards sugar.

2d. A progress in the invention of machinery, for economizing labor or perfecting products and processes, entirely without precedent in any former experience.

This statement, apart from direct testimony taken by the commissioner on this subject, finds full confirmation and illustration in the following returns from the United States Patent Office, of the number of patents issued for inventions from 1857 to 1866, inclusive.

Years.	No. of patents.
1857.....	2,910
1858.....	3,710
1859.....	4,538
1860.....	4,819
1861.....	3,340
1862.....	3,521
1863.....	3,780
1864.....	4,637
1865.....	6,220
1866 to December 4.....	9,100

3d. A continued and increasing influx of foreign immigration: the number for the year 1866 having been probably in excess of any year subsequent to 1857, as is exhibited in the following table:

Years.	Number of immigrants.
1858.....	123, 126
1859.....	121, 282
1860.....	179, 469
1861.....	112, 705
1862.....	114, 475
1863.....	199, 811
1864.....	221, 535
1865.....	237, 397
1866 (estimated).....	250, 000

Assuming the present average annual immigration to be 225,000, and eighty dollars in gold as the average amount brought in by each person, (an estimate based on former statistics;) and five hundred dollars as the average value to the country of each individual, as a producer, we have thus as a positive addition to the wealth and producing capacity of the country, of over *one hundred and thirty millions of dollars* (\$130,000,000) per annum.

4th. A spirit of enterprise which seems to redouble its energy with every additional burden which is placed upon it.

Under these circumstances, while the general condition of the country during the twelve months ending October 1, 1866, has been apparently prosperous, and while the experience of the last ten years demonstrates that neither war, excited political differences, financial disturbances, onerous and duplicated taxes, and ill-adjusted and unstable tariffs can reduce the progress of national development below a rate which is wholly unprecedented in the old States of Europe,



yet, at the same time, it must be obvious to even the most casual observer, that certain disturbing elements have grown out of the war and its concurrent and necessary legislation, which greatly tend to check the normal development of the country, to seriously diminish production and consumption, arrest the growth of foreign commerce, and expose our home industries most unfairly to the competition of other nations.

The effect of these disturbing elements acting concurrently has been to create and maintain a most extraordinary and, in the history of modern civilization, an unparalleled advance in the prices of every description of labor and of commodities, to decrease the purchasing power of wages and of the lawful money of the nation, and to place the entire industry of the country in an abnormal and most unsatisfactory condition.

## ADVANCE IN PRICES.

A somewhat extended investigation respecting the advance in the prices of the leading articles of consumption and of rents *indicates an increase of nearly ninety per cent. in the year 1866, as compared with the mean of prices during the four years from 1859 to 1862.*

To speak more exactly, a comparison of the published wholesale prices current of about fifty of the leading articles of domestic consumption, embracing breadstuffs, coal, candles, coffee, fish, (salt,) iron, lead, leather, molasses, oils, paints, provisions, beef, pork, butter, &c., rice, soap, salt, sugars, (brown,) tallow, teas, &c., show an average advance during the period above specified of about 85 per cent. currency. (For more detailed results reference is made to Appendix D of this report.)

Of the above, the advance in breadstuffs is estimated at about 70 per cent.; coal, (anthracite,) from 60 to 70 per cent.; salt fish, from 70 to 75; provisions—pork and beef—from 110 to 120; butter, over 100 per cent.; rice, 100; salt, from 110 to 120; soap, from 80 to 90; brown sugars, from 70 to 80; coffee, from 30 to 40; and teas, from 140 to 150 per cent.

As regards textile fabrics, the currency prices of domestic cottons in October, 1866, show a nominal advance over the gold prices of such fabrics in July, 1860, of *one hundred and seventy-two* (172) per cent.; the advance in the gold prices for the same period—the premium on gold for the month ending October, 1866, being assumed as fifty per cent.—having been *eighty-one* (81) per cent. The details of this result will appear from the following table:

Articles.	Prices per yard in July, 1860, in gold.	Prices per yard in Oct., 1866, in currency.	Advance per cent., 1860 to 1866.	
			Nominal.	In gold, at 50 per c't. premium.
Brown sheetings, 30 to 39 inches.....	6 to 10	19 to 24	169	79
Shirtings, 30 to 36 inches.....	8½ to 12	33 to 45	285	157
Printed calicoes.....	8 to 11	18½ to 22	113	42
Ginghams.....	10 to 12½	17 to 26	91	27
Brown drillings, 27 to 30 inches.....	7½ to 9	24 to 25	201	101
Cotton jeans.....	6½ to 9	15 to 23	145	63
Canton flannels, brown.....	8½ to 13 }	26 to 40	197	98
Canton flannels, bleached.....	9 to 14 }			
Average advance per cent.....			172	81

Of course a very large portion of the advance noted must be attributed to the high price of raw cotton, which has varied from 300 to 500 per cent. above the price in 1860.

A careful examination of the books of one of the largest cotton manufacturing companies of New England, made up in detail and with great care and accuracy, shows that the cost of manufacturing cotton goods in their mills in the year 1866, over the average of the years from 1857 to 1861, was 133½ per cent.

On manufactures of woollens, suited for ordinary domestic use, the advance is estimated at 53 per cent., as is shown by the following table:

*Table showing the minimum and maximum prices of four kinds of ¾-yard American woollen goods; also of ¼ or broadcloth for the years 1861 to 1866, inclusive.*

Years.	Prices per yard.*				Average price of 6-4 cloth per yard.†
	Lot No. 1.	Lot No. 2.	Lot No. 3.	Lot No. 4.	
1861.....	55 to 65 cents	80 to 90 cents	50 to 55 cents	60 to 62½ cents	150 to 160 cents.
1862.....	65 to 80 "	90 to 100 "	55 to 70 "	62½ to 80 "	170 to 190 "
1863.....	80 to 100 "	100 to 125 "	75 to 85 "	85 "	190 to 200 "
1864.....	100 to 150 "	130 to 200 "	90 to 125 "	85 to 130 "	200 to 310 "
1865.....	90 to 115 "	137½ to 200 "	75 to 115 "	110 "	185 to 255 "
1866.....	90 to 100 "	125 "	75 to 90 "	90 to 95 "	185 to 215 "
Average increase of 1866 over 1860, per ct.	58½ per cent....	47 per cent....	76 per cent....	50 per cent....	33½ per cent....

General average of the whole 53 per cent.

\* ¾ fabrics.

† 6-4 woollen or broad cloths.

The increase in the price of blankets kept pace with that of other heavy woollen goods, but has now (December, 1866) fallen to less than fifty per cent. in excess of the prices of 1860-'61, or to about the prices existing in those years, computed in gold.

Ordinary ingrain carpets have increased about 75 per cent.; three-plys, of Lowell company, and other best qualities, 53 per cent.; while the advance on low-priced Brussels and tapestry carpets has been from 90 to 100 per cent.

The advance in the price of ready-made clothing has been as follows:

An invoice costing in 1860 and 1861, \$100, was \$115 in 1862; \$140 in 1863; \$180 in 1864; \$170 in 1865; and \$150 in 1866; showing an advance in 1866 over the prices of 1860-'61, of 50 per cent. currency.

On silk goods in general the advance is estimated at an average of a little over one hundred per cent.; the lower grades having advanced since 1860 at still higher ratio.

In respect to the advance in the prices of labor, no very exact and comprehensive statement can at this time be made, owing to the varying nature of the conditions which enter into and affect the estimate; but, so far as investigations of the commissioner have extended, they lead to the conclusion that, as a general thing, the price of labor has not advanced in an equal ratio with the price of commodities, although numerous exceptional cases might be quoted which seem to indicate the contrary.

The following are some of the most interesting and reliable data gathered under this head, from personal examination or inquiry at some of the principal seats of the industries specified, in different sections of the country:

Branches of manufacture.	Advance in wages from 1860 to 1866.
Agricultural implements.....	55 to 60 per cent.
Agricultural laborers in the northern, middle, and western States, average.....	50 do.
Bookbinding.....	37½ to 50 do.
Boots and shoes—Men's.....	50 do.
Women's and children's.....	25 to 33 do.
First class custom work.....	nearly 100 do.
Car building—Skilled mechanics 60 to 75 per cent. } average	60 do.
Laborers, and unskilled 50 per cent. }	
China decorating.....	60 do.
Clothing—Ready made.....	50 do.
Custom work.....	95 do.
Copper mining.....	100 do.
Cotton manufactures—general average of all branches*.....	66⅔ to 90 do.
Furniture—Cabinet.....	85 do.
Hardware—Files.....	43½ do.
Locks.....	66⅔ do.
Saws.....	75 do.
Hats, wool, and fur.....	60 do.
India-rubber manufactures.....	80 do.
Ink, printing.....	75 do.
Iron—Founding.....	50 to 60 do.
Rolling.....	75 to 80 do.
Wire.....	75 do.
Jute manufactures.....	89 do.
Locomotives and machinery in Paterson, N. J., average.....	93 do.
Machinery, cotton and woollen, average.....	60 do.
Machinery, general average.....	60 do.
Machinists' tools.....	68 do.
Paper hangings—Machine tenders and block cutters.....	50 do.
Hand printers.....	72 do.
Laborers.....	63 do.
Printing—Composition.....	45 to 50 do.
Saddlery and harness.....	62½ do.
Shipbuilding.....	71 do.
Silk trimmings, &c.....	nearly 100 do.
Stereotyping.....	50 do.
Umbrellas and parasols.....	47½ to 50 do.
Woollen goods, miscellaneous.....	67 do.
Carpetings.....	85 do.

The following estimates of the increased advance in wages (1861-'66) in the cities and States below named, were carefully made at the instance of the commissioner, by intelligent and reliable gentlemen :

In all the manufacturing establishments in the town of Chester, Pennsylvania, the estimate average increase is.....	26 per cent.
In Canton, Stark county, Ohio.....	57½ do.
In the city of Worcester, Massachusetts.....	87½ do.

\*As regards the advance of wages in the cotton manufacture above given, it should be stated that, as a consequence of the withdrawal of men for the war, and from the scarcity of skilled operatives, a much younger and less efficient class of operatives was employed in the manufacture of this and other textile fabrics; and that consequently a larger number have been required. If the per cent. of advance in wages should be cast upon the amount earned, by an operative of equal age and efficiency in all textile manufactures, the average would be nearer the higher than the lower rates specified in the table.



In the city of Baltimore, Maryland, carpenters.....	100	per cent.
Plumbers and tanners.	75	do.
While in all branches of industry, including laborers as well as mechanics, the general average increase is.....	50	do.
In the State of Ohio, where the large majority consists of farm laborers, the average is.....	50	do.
In Massachusetts the increase in mechanics' wages is.....	60	do.
While that of all employés in this State, male and female, and including farm laborers, is.....	50	do.
In western New York the increase in wages of skilled farm laborers has been seventy-six per cent.; for month and day laborers from fifty to sixty per cent.; for mechanics' labor from fifty to one hundred per cent.		

The following exceptional cases may also be given as illustrative of the recent advance of wages:

A careful examination of a rolling-mill in Pittsburg, Pennsylvania, making band-iron, showed a disbursement for wages, per week, of five thousand two hundred dollars in 1866, against one thousand seven hundred in 1860 and 1861—the mill working to the same capacity and employing exactly the same number of hands in both cases.

The average wages earned by melters, forgers, and rollers, employed in the steel works of Pittsburg, and working nine hours per day, during the month of October, 1866, was reported to the commissioner as eight dollars per day.

The following rates of wages are also reported to have been paid during the past year in the same city, in the manufacture of iron and glass:

Skilled hammer-men, working, on an average, five days per week, eight dollars per day; head-nailers, superintending four machines, eleven dollars per day; puddlers, six to seven dollars per day; blowers of bottles and window glass, two hundred and seventy-five dollars per month. During the months of April and May, 1866, the rates of wages paid in certain of the glass-works of Pittsburg, are reported to have averaged eleven dollars and forty cents per day.

Bricklayers and masons have received from four to seven dollars per day in different sections of the country during the past year.

The average advance in the rents of houses occupied by mechanics and laborers in the great manufacturing centres of the country, is estimated to have been about ninety per cent.; in some sections, however, a much greater advance has been experienced, as, for example, at Pittsburg, where two hundred per cent. and upward is reported. In many of the rural districts, on the other hand, the advance has been much less; and in New England, where the manufacturing corporations are usually the proprietors of the tenements occupied by their operatives, little or no advance has been reported. In cases like the latter, where rents have not appreciated, the average rise in wages has been undoubtedly in excess of the advance in the price of commodities.

The general result of an examination and comparison of all the statistics gathered leads therefore to the opinion, that the average increase in the prices of labor, since 1860, has been about sixty per cent., and of commodities, as already stated, about ninety per cent.

It further appears, from an examination of the United States census statistics of manufactures, in 1860, that the average monthly wages of employés, in all branches of manufactures, was, of males, twenty-seven dollars and ten cents, and of females, twelve dollars and fifty cents; while, by the census of the State of New York, in 1865, the average monthly wages, in the whole State was, for males, forty-four dollars, and for females, twenty dollars; being an increase over

the wages of 1860-61, of sixty-two per cent. for males, and sixty per cent. for females.

The effect of the great increase and disturbance of prices thus noted has been as follows :

1st. A decrease of production and consumption, and a partial suspension of national development—a result fully in accordance with a well-recognized law of political economy respecting prices.

This assertion finds a most striking confirmation in the following exhibit of the results of industrial production in the State of Massachusetts, as obtained by comparing the results of the state census of the years ending May 31, 1855 and 1865, respectively—the articles of cotton goods, calico, woollens, paper, rolled and slit iron and nails, clothing, leather, boots and shoes, fisheries (mackerel and cod,) being selected as fairly representing the entire manufacturing industry of the State.

From this comparison, it appears that there was a smaller number of hands employed in these industries, in 1865, than at a period ten years earlier, (1855;) the nominal decrease being about *eleven* per cent. That a part of this decrease should be referred to a more extensive use of labor-saving machinery is altogether probable; but it would also, we think, have been reasonable to expect that such a decrease would have been entirely compensated for by an increase of consumption.

It would also appear that the gold value of the industrial products specified was, for the year 1865, nearly three and one-half ( $3\frac{1}{2}$ ) per cent. *less* than the gold value of the year 1855—one hundred dollars, in *gold*, during the State fiscal year 1854-'55, being the equivalent (as determined by careful computation) of two hundred and seven (207) dollars in *currency* in 1864-'65.

Referring, now, to the above enumerated industries specifically, we have the following results :

*Cotton manufactures—other than calico.*

Decrease in the number of hands employed 31 per cent.; decrease in the quantity of raw cotton used 56 per cent.

The proportionate number of yards of cotton cloth manufactured in 1864-'65, to one hundred yards manufactured in 1854-'55, was fifty-three yards, showing a diminution in the quantity of product of forty-seven per cent.

The average value of cotton goods *per yard* (exclusive of calico) appears to have been in 1855-'55  $7\frac{7}{10}$  cents per yard; in 1864-'65  $27\frac{5}{10}$  cents, currency, per yard; or, adopting the average gold value of currency for the year  $13\frac{4}{10}$  per cent, gold, per yard, showing an *increase* in the cost *per yard*, in gold, of seventy-five per cent.

*Other selected manufactures.*—An examination of the returns, relative to the other industries specified, shows, that, as regards the number of hands employed, there was an *increase* in the industries of woollens, paper, rolled and slit iron and nails, clothing, leather and fisheries, and a *decrease* in the manufactures of calico, and boots and shoes, as well as in the cotton goods before specified.

As regards the aggregate value of the products of the same industries, there was an *increase* (gold estimate) in the calico, woollens, paper, and fisheries, and a *decrease* in rolled and slit iron and nails, clothing, leather, and boots and shoes.

With the exception of woollens, however, the increase in the value of the articles specified was in a far less ratio than the increase which is shown by the United States census to have occurred between 1850 and 1860.

Assuming that the *capital* employed in these institutions was *all* invested prior to any increase in the value of gold, as compared with currency (that is, prior to January, 1862)—the ratio to the increase of capital from 1854-'55 to 1864-'65 would appear to be but about one-fifth of the ratio of increase of the

real and personal value of property in the entire country, indicated by the United States census as having obtained from 1850 to 1860. As the above assumption, relative to the average date of investment, however, is more favorable than the facts warrant, the relative rate of increase was probably really less than that indicated.

For further details in regard to these industrial returns, reference is made to the Appendix marked E, accompanying this report.

Again, assuming the accuracy of the published returns of the manufacturing products of the city of Pittsburg\* for the year 1865-'66 (to wit, \$64,280,069, currency,) as compared with those for the corresponding period of 1859-'60 (to wit, \$42,805,500 gold,) and reducing the returns of the later year to the gold basis of the earlier—the average premium on gold for the year being assumed at fifty per cent.—we have results very nearly equivalent to those obtained from the comparison of the census returns of Massachusetts—namely, no material increase in the aggregate value of products.

It should also be borne in mind, in this connection, that a cessation of progress in the United States, in view of the rapid developments of former years, cannot be regarded as other than retrogression.

Such, however, is the inherent flexibility and vitality of American industry, and the resources of the country, that the experience of other countries affords but few criteria by which results in our own can be estimated. This is strikingly illustrated in the case of one particular article—lumber—which, before the expiration of the reciprocity treaty in March, 1866, was imported into the United States from Canada free of duty. By the repeal of this treaty, Canadian lumber became subjected to an impost of twenty per cent.; the effect of which, added to prices already unprecedently high, would, according to all accepted politico-economic theories, have been largely to diminish both foreign importations and domestic consumption. On the contrary, the statistics of the past season show that the demand for, and the importation of, Canadian pine lumber into the United States has greatly increased, while the prices, notwithstanding an increased production, have been fully maintained or advanced.

The lesson of this showing is, that the enterprise and sagacity of the American people have managed to find a profitable employment for a vast amount of lumber, notwithstanding its continued abnormal and extravagant prices; but at the same time we are also compelled to make the statement, which to any observer needs no proof, that, in consequence of the high prices of lumber, there has been a very great diminution in the construction of houses, factories, and ships—thus directly entailing an increase of rents, manufactured products and freights; and indirectly swelling the volume of prices of all labor and commodities.

Another result arising from the great enhancement of prices, above referred to, of all labor and materials is, that the products of American industry are ex-

\* The following table shows the reported business of the city of Pittsburg, in detail, at the respective periods mentioned:

Products.	Year ending March—	
	1860.	1866.
Iron and steel.....	\$19,630,000	\$27,124,932
Brass, copper, tin, &c.....	865,000	1,947,322
Glass, oil, coal, &c.....	6,614,000	14,659,104
Combined material.....	965,500	1,815,271
Liquid nature.....	1,250,500	1,506,151
Wood.....	1,925,000	2,291,246
Chemicals.....	367,000	506,045
From vegetable matter.....	826,000	1,168,978
Textile fabrics.....	3,990,000	4,650,989
Animals and their products.....	6,233,000	8,674,981
Total.....	42,805,500	64,280,069



posed to a most unfair competition in their own and foreign markets with the similar offerings of other countries, produced from untaxed raw materials, with the further great advantage of cheaper capital and lower wages for labor. In fact, in nearly every department of American industry the possession of the home market is seriously interfered with, while our ability to compete with foreign nations in foreign markets is restricted to the sale of a very few articles in which the American producer is largely favored by natural or accidental advantages, as in the case of petroleum, cotton, sewing machines, &c.

The following table, furnished by the Bureau of Statistics, shows the decrease in the exportation of various articles during the fiscal year 1866, as compared with the corresponding years 1860, 1861, 1863, 1864, and 1865 :

Articles.	Year 1860.	Year 1861.	Year 1863.	Year 1864.	Year 1865.	Year 1866.
	<i>Value.</i>	<i>Value.</i>	<i>Value.</i>	<i>Value.</i>	<i>Value.</i>	<i>Value.</i>
Apples, green and dried.....	\$206,055	\$269,363	\$364,628	\$733,101	\$578,807	\$197,198
Ashes, pot and pearl.....	822,820	651,547	513,704	408,626	727,239	298,139
Beer, ale, porter, and cider, in casks.....			101,507	101,244	141,345	61,200
Beer, ale, porter, and cider, in bottles.....	22,202	13,604	27,669	25,073	21,806	4,245
Boots and shoes.....			1,329,009	1,415,775	2,023,210	590,382
Butter.....	1,144,321	2,355,985	6,733,743	6,140,031	7,234,173	1,267,851
Cables, cordage, and twines.....	246,372	255,274	409,050	553,497	972,248	173,852
Candles, other than sperm, paraffine, and adamantine.....				1,027,931	1,251,123	614,842
Clocks.....				476,717	905,541	344,168
Copper.....				43,229	699,647	33,553
Copper and brass, manufactures of, not specified.....	1,664,122	2,375,029	1,026,038	208,043	280,988	110,208
Cotton manufactures, printed and dyed.....	3,356,449	2,215,032	630,558			88,742
Cotton manufactures, miscellaneous.....	5,702,752	4,364,379	1,951,576	945,664	2,558,876	973,427
Hats of wool, fur, or silk.....	118,770	106,512	51,340	91,619	190,198	74,730
Hats of palm leaf, straw, &c.....	92,832	50,444	207,843	96,391	253,025	42,741
Hemp.....			70,348	246,257	259,393	27,161
Hops.....		2,006,053	1,733,265	1,217,075	1,348,263	108,752
Lead and lead pipe.....	50,446	6,241	22,634	18,718	129,201	2,323
Leather.....	674,309	555,202	634,574	290,657	517,717	129,700
Coal.....				676,444	821,088	456,855
Soap.....			736,524	730,872	883,477	662,291
Tobacco, manufactured.....	3,372,074	2,742,828	3,384,544	3,603,756	3,439,979	1,794,689
Wheat flour.....		24,645,849	28,366,009	25,588,249	27,222,031	18,396,686
Wood manufactures, not specified.....	2,703,095	2,344,079	2,549,056	638,435	858,236	720,625

The foreign commerce of the United States is being, as it were, swept from the ocean; and it is reported to the commissioner, by experienced shipowners of New York, that no voyage with an American vessel can be planned at the present time, from the United States to any foreign port, with a reasonable expectation of profit.

A reference to the official returns shows the amount of American registered tonnage, engaged in foreign trade, in 1865-'66, to have been but one million and a half tons, (1,492,924,) as compared with two and a half millions of tons (2,546,237) in 1859-'60; which, allowing for the difference between the old and new measurements, indicates a decrease in five years of over fifty per cent. In 1853 the tonnage of the United States was about fifteen per cent. in excess of that of Great Britain, while at the present time it is estimated at thirty-three per cent. less.

An examination of the official returns of the coastwise and inland commerce, allowance being made for the difference of measurement, also shows a decrease in this branch of about twelve per cent. It should, however, be stated, that a part of this reduction is probably due to the substitution of steamers for sailing vessels.

Out of one hundred and ninety-one American vessels engaged in the Brazilian or South American trade, in 1861-'62, but thirty are reported as remaining;

while the number of foreign vessels engaged in the same trade has, during the same time, increased nearly threefold. The immediate cause of this change was undoubtedly the ravages and frequent presence upon this part of the ocean of the Alabama and other confederate privateers, but the destruction of property due to this cause would ere this have been repaired had the ordinary conditions of trade existed and the cost of constructing vessels continued unenhanced. Instead, however, of building ships, as formerly, for all nations, this particular branch of business has, to a great extent, been transferred from the Atlantic coast of the United States to the British provinces;\* and on the whole Atlantic coast there has not been probably as many ships constructed during the past season as in the two British provinces of New Brunswick and Nova Scotia.

The class of ships which cost, at the present time, in the city of New York, about one hundred dollars per ton (currency) to build and equip ready for sea, do not cost much over forty dollars† (gold) per ton to build and equip in the British provinces.

It is further reported to the commissioner that during the month of November there was but a single vessel in the course of construction in the shipyards of the city of New York, and but one or two in the city of Boston.

For a more detailed statement respecting the recent decrease of American commerce, reference is made to a report on this subject made to the Secretary

\* The following official tables show the extent of the increase of shipbuilding in some of the British provinces during the years named:

	In 1860. Tons.	In 1865. Tons.	Increase. Tons.	Increase. Per cent.
Shipping owned in Nova Scotia.....	234,748	403,000	168,252	71
Shipping owned in New Brunswick.....	147,083	249,695	102,612	69

	Tons.
Shipping built in New Brunswick in 1864 .....	92,605
Shipping built in New Brunswick in 1865 .....	65,474
Shipping built in Nova Scotia in 1864 .....	73,038
Shipping built in Quebec and exported in the year ending June 30, 1865.....	47,262
Shipping built in Quebec and exported in the year ending June 30, 1866.....	41,115

† The following extract of a letter from an intelligent shipowner of St. John's, N. B., a merchant of more than forty years' experience, is conclusive upon this point:

"A spruce ship to class five years, iron fastened, hull and spars complete, with iron knees, can be had at about twenty-six dollars per ton, carpenter's measure, (about one-tenth more than registered tonnage.) A copper-fastened ship, to class A 1 for seven years, would cost about thirty dollars (gold) per ton. To obtain this class she is required to have hackmatack top, as this wood is far preferable to spruce. A seven years' ship of one thousand tons can be built, rigged, and all ready for sea, with cabins finished, boats, one suit of sails, standing rigging and all stays of wire rope, running rigging of manilla, and delivered in your market, at forty-eight dollars to fiftydollars per ton, (gold,) *at a profit.*"

One of the most intelligent and reliable shipbuilders of Bath, Maine, (where peculiar facilities exist for building ships at low rates,) furnishes the prices for which a ship of one thousand tons, to class A 1 for seven years, can be built in that port:

Hull iron fastened, with spars, fifty-eight dollars per ton; copper fastened, sixty-three dollars per ton; hull copper fastened, with spars, sails, rigging, boats, &c., complete and ready for sea, eighty-three dollars per ton, currency.

The following table shows the comparative cost (in gold) of building a first-class ship of one thousand tons in St. John's, N. B., and in the cheapest shipbuilding port in the United States, (gold at forty per cent. premium:)

	In St. John's.	In Bath.	Increased price.	Increase percentage.
Hull and spars, iron fastened.....	\$26,000	\$41,428 57	\$15,428	59.34
Hull and spars, copper fastened.....	30,000	45,000 00	15,000	50
Ship (copper fastened) ready for sea..	48,000	59,285 71	11,285	23.51

of the Treasury by the director of the Bureau of Statistics, in the Appendix marked F.

What is thus asserted of ships during the past year, has been, and is even now, also true of the business of printing and binding books. American publishers have been able to send their MSS. to England, have their works printed and bound there, and returned, paying an impost duty of twenty-five per cent. in gold, cheaper than they could buy paper and have the same work done in the United States by American mechanics; and so well recognized, indeed, has become this practice, that the American Publishers' Circular now classes its weekly list of American publications into those printed and published in the United States, and those published here, but manufactured abroad.

Previous to 1860, about one-half of the product of the copper mines of Lake Superior was exported to France and Germany; now the proprietors of these mines represent that their whole investments are threatened with destruction, through failure to secure even the home market.

The commissioner would also call attention to the fact that during the past year, flour from France and starch from Great Britain (two products in respect to which it might be supposed that the United States would always maintain a pre-eminence in production) have been imported into the ports of Boston and New York, with a view of being sold at a profit.

Again: of the machinery designed for the numerous manufactories now in process of construction, especially those for the manufacture of cotton and for the refining of sugar, a very large proportion (fully one-half in quantity and value) will be of foreign construction; the price being about one-third less than that for which the same can be contracted for in the United States.\* American axes, shovels, picks, ploughs, and other agricultural implements, as well as cut-nails, in virtue of superior workmanship, improved machinery, or established reputation, still hold their own in foreign markets; but in regard to many other articles of hardware,† in respect to which the American manufacturer could, in 1860, defy all competition, the former export demand is now not only almost entirely lost, but the possession of the home market is seriously threatened. A single one of many statements presented to the commissioner may be reported in this connection:

The contract price for the wrought-iron flasks manufactured and delivered in the city of New York during the past year for the New Almaden Quicksilver Company, of California, was one dollar and seventy cents in gold; while the price for the same article, since contracted for in England, deliverable in San Francisco, freight, insurance, and all commissions, included, is one dollar and eight cents in gold. It may also be noted, that the workmen employed in the manufacture of these articles in New York were brought from the same establishment now making the flasks in Great Britain. Similar reference might also be made to the manufacture of umbrellas, braids of silk and worsted, every description of worsted goods, cotton hosiery, and many other articles.

As an offset to the adverse influences of this condition of affairs, the acknowledged traits of the American character—perseverance, enterprise, and fertility of resources—seem never to have manifested themselves more strongly and signally than at present. Manufacturing establishments are kept in motion at the

\* The commissioner estimates the value of the machinery for American manufacturing establishments, now in the course of construction in Europe, at about three millions of dollars.

† An illustration of the extent to which the manufacturers of hardware are threatened with a loss of the home market is found in the statement that the importations from England for the first month of the present fiscal year were, of hardware, £51,770 against £32,452; and of cutlery, £23,162 against £16,159, in July, 1864, and £10,959 in July, 1863; while the increase in the importation of steel is nearly two hundred per cent., having been £23,000 in 1865, and £66,000 in 1866.



merest appreciable profit, or even with a present certainty of loss; while every expedient for economizing labor and perfecting product has been resorted to. Ample proof of this, apart from the personal experience of every investigator, is to be found in the records of the Patent Office, already cited, which show an increase of nearly one hundred per cent. in the number of patents issued in 1866 over those of 1860. Results like these cannot be regarded as other than great compensations for the injurious influences to which the manufacturer is now exposed from various causes; and, on the return of affairs to their normal condition, will contribute greatly to the strength and stability of the American industrial interests as well as to the wealth and prosperity of the whole country.

Another effect of the abnormal advance in the prices of labor and commodities noted, is the retardation of the extension of manufacturing industry. Mills built at the present time, at an advance of from seventy to one hundred per cent. on the cost of buildings and machinery over the cost of similar establishments built prior to 1862, must obviously work at a great disadvantage where their products compete for a market with the products of those of equal productive capacity, operated on a basis of fifty per cent. less of invested capital; and again, even when adventitious circumstances affecting demand and supply may seem to warrant a remunerative profit on the present expenditure, capitalists naturally hesitate in regard to investments which, in the course of a few years, may, by a fall in prices, be chargeable with a depreciation of fifty per cent. or upwards.

A continuance of this state of things, it is obvious, by diminishing competition, not only tends to maintain prices, and to give establishments, constructed at former reduced rates, somewhat of the character of monopolies, but also turns the increased demand for commodities, consequent upon the increase of population in the country, almost entirely to the advantage of the foreign producer. Instances are reported to the commissioner where corporations have set aside from their earnings, during the past few years, large sums for the erection of additional manufacturing establishments for the extension of their business, but have resolved to delay the expenditure of such appropriations until the rates at present commanded for labor, materials, and machinery are reduced considerably below the present average. The effect of this is, therefore, not only to arrest a most desirable and healthful increase of productive industry, and an increase of property especially available for local and State taxation, but the capital thus diverted from its legitimate employment affords increased facilities for unrestrained speculation; thus intensifying an evil whose injurious effects on the business of the country are already strikingly apparent.

It should also be borne in mind, as another result of the high prices under consideration, that the rate of interest to be paid by all new industrial enterprises is so great as, of itself, to almost forbid prosperity. If with money quoted at the leading centres at from five to six per cent. this may seem paradoxical, it is only necessary to remember that one hundred thousand dollars judiciously invested will spin no more cotton or wool, nor manufacture any greater quantity of iron in 1866, than an investment of fifty thousand dollars would accomplish in 1860; and as the minimum rate for money loaned for permanent investment, in enterprises of this character, is not less than seven per cent., it follows that the rate of interest paid by the American manufacturer of to-day, as compared with the manufacturer of 1860, cannot be less than fourteen per cent., which entering in, as an element of the cost of his products, must again reappear in the prices required for them in the market.

That investigation under such circumstances should reveal any degree of national progress, and that the treasury, taking into consideration the very considerable abatement of internal taxation at the last session of Congress, should continue to receive a surplus of revenue, cannot be regarded as other than one of the most interesting facts connected with our financial and industrial history.

At the same time the demand for relief from the producing interests of the country, both manufacturing and agricultural, is most urgent and general; and however it may have been heretofore, it is certain that at present, in many descriptions of manufacture, the internal rates of taxation, superadded to the high prices paid for raw materials and for labor, sweep nearly all the profits into the coffers of the government, and in many instances actually offer a bounty to the foreign competitor. In this matter the commissioner wishes it to be understood that his statements are not based upon mere representations, but he has in repeated instances visited manufacturing establishments, and verified the truth of representations by carefully investigating the elements of the cost of production, from the purchase of the raw material up to the sale of the finished product.

And here a word in reference to the alleged profits of manufacturers may not be inappropriate. The popular impression that manufacturing in many of its branches has been, for the last few years, exceedingly profitable, is undoubtedly correct. The significant answer of one of the largest manufacturers of the country, to a question under oath before the revenue commission in 1865, touching the then rate of his profits, was, "painfully large;" and at the present time, in some branches, the percentage of gain on the investment is still most considerable. But it should also be remembered that, in perhaps a majority of those cases where enormous profits in manufacturing have been realized, the profits in question have been the result of extreme advances, "consequent upon the war," in the prices of raw and manufactured material previously on hand, rather than from the operations of strictly legitimate business. In illustration of this, the commissioner would refer to the case of a single manufacturing corporation in New England, in which it was proved to his satisfaction that if the corporation in question had, at the commencement of the war, burnt their mills, lost their insurance, and sunk their capital other than what was then invested in cotton, and had subsequently sold their cotton at the highest prices obtainable, in place of manufacturing it, the result would have afforded the stockholders a permanent annuity of at least twelve per cent. on their original investments.

#### DISCUSSION OF CAUSES.

Our investigations thus far establish what was before perhaps sufficiently apparent to every observer, viz: that the producing interests of the country are, on the whole, in an abnormal and unsatisfactory condition; and as the effects of this abnormal condition become most apparent to the manufacturer and the agriculturist in the competing sale in his own market of foreign goods at a low valuation, the desire for relief by legislation naturally manifests itself in a demand for an increase of the tariff.

Disease, however, in the body politic, as well as in the body organic, is made apparent only by its effects; and a recognition of these effects, followed by an inquiry into and an analysis of causes, must precede any intelligent and successful attempt to discover and apply remedies. A prescription of remedies under any other circumstances, in the one case as well as in the other, must be simply empiricism. Recognizing, therefore, this principle of investigation, let us next, as an indispensable precedent to the discussion of remedies, endeavor to ascertain the causes which, through their resultant of high prices, have produced the disturbing effects already noted upon the industry of the country. These causes, stated in the inverse order of their importance, appear to be as follows:

#### FIRST CAUSE—A SCARCITY OF LABOR, ESPECIALLY OF SKILLED LABOR, IN THE COUNTRY.

The diversion from the industries of the northern States, consequent upon the war, is variously estimated at from five hundred thousand to seven hundred



and fifty thousand men. It is not to be understood that these figures represent an absolute loss to the industry of the country, although such loss, from casualties and diseases incident to war, was undoubtedly very considerable; but the universal testimony of manufacturers is, that the operatives who entered the army from their establishments have not, as a general thing, returned to their old employments. In two instances where a somewhat careful examination was made by the proprietors of manufacturing establishments in different sections of the country, the following results have been reported to the commissioner. In the first instance, out of one hundred and twenty-seven men entering the army from an iron establishment in one of the middle States, only seventeen are known to the proprietors to have resumed their former occupations; and in the second instance, out of sixteen leaving a manufactory in a New England State, but two individuals are believed to have returned. Of this deficit, some have engaged in the cultivation of cotton, and in various other industrial pursuits in the south; a much larger percentage have sought new homes and new employments at the extreme west, or on the Pacific coast; while others, taking advantage of the capital made available to them through the payment of bounties and previous savings, have become principals rather than subordinates in business, or, in cases of persons of foreign birth, have returned to the countries of their nativities.

In one case reported to the commissioner—that of a manufactory of carved umbrella handles—the business, through the withdrawal of skilled laborers by reason of the war, was for a time interrupted and almost destroyed; and is now being prosecuted with operatives unskilled to such an extent that an experience of from one to two years will be required to place the business in a position of advantage in reference to foreign competition in the production of these articles equal to what it had obtained previous to the war.

The continued rapid and disproportionate growth of nearly all large cities, as compared with the small increase of population in the rural districts, shows that speculation, and the profit obtainable by exchanging rather than by producing, offer greater inducements at present to many than the pursuits of their ordinary or former industries, and must be recognized as one of the causes which have contributed to a scarcity of skilled labor.

The opening up of many new employments to women, coupled with an increased prosperity of the agricultural classes, has also produced, in many sections of the country, an unusual scarcity of female operatives. This is particularly the case in the manufacturing districts of New England, and has not been remedied by a large advance in wages. The average rate of wages paid to adult female operatives in New England cotton mills\* is reported to be one dollar per day, while in cases of the more skilled operatives, earnings of from twenty to thirty, and even forty dollars per month, exclusive of board, are reported. As an illustration of the independence of labor over capital in this department, it may be stated that, during the summer of 1866, the product of the cotton mills of New England was variously reduced from five to twenty-five per cent., through the inability to obtain female operatives, even with the inducement of the highest rates of wages ever paid in this branch of manufacture. In one instance specifically reported to the commissioner, (viz: the Amoskeag Manufacturing Company, New Hampshire,) at least twenty-five per cent. of the machinery stood still for a period of three months in 1866, for the sole reason of an inability to procure operatives.

\* The average wages of female operatives, between the ages of twenty and sixty, in Great Britain, at the present time, are thus reported:

In England, per week.....	12s. 6d.=	\$3 12½	in gold.
In Scotland, per week.....	10s. 6d.=	2 6½	“
In Ireland, per week.....	9s. 9d.=	2 44	“

Another result growing out of this great and competitive demand for labor is, that the labor itself becomes unstable in its character; to meet which a not uncommon practice has prevailed in New England of offering ten per cent. in addition to the ordinary rates of wages, conditioned on the continuance of the engagement for a certain definite period. It is, therefore, obvious that, how much soever this instability in the prices and in the supply of labor may be to the advantage of the operatives, it constitutes an almost insuperable obstacle to production at the minimum cost, and must, therefore, be reckoned as one of the disadvantages from which the foreign competitor of the American manufacturer is at present wholly exempt.

The volume of immigration now pouring into the country affords but little immediate relief to the acknowledged scarcity of skilled labor, inasmuch as the bulk of it is purely agricultural, and seeks a home and employment in the extreme west. Owing to this immigration, however, and to the circumstance that agricultural labor has been supplemented and relieved by machinery to a greater extent than almost any other department of production, the interests of agriculture have suffered much less than those of manufactures and commerce. This statement finds a striking illustration in the fact that during the period of the war, notwithstanding the great draught from the agricultural States to the army, the harvest, through the more extensive use of machinery,\* increased rather than diminished. Thus the State of Iowa, which, out of a population, in 1860, of 675,000, furnished to the army, from May, 1861, to the end of 1863, 52,240 men, nevertheless increased her number of acres of improved land from 3,445,000 in 1859, to 4,700,000 in 1862, and 4,900,000 in 1863; and her product of wheat from 8,795,000 bushels in 1862, to 14,592,000 in 1863. Again, in 1859 the amount of wheat raised in the State of Indiana was 15,219,000 bushels; while in 1863, notwithstanding the State, out of its population, in 1860, of 1,350,000, had furnished to the army more than 124,000 fighting men, the annual product of wheat exceeded 20,000,000 of bushels.

Another fact worthy of note in this connection is the change which recent high prices and the great demand for skilled labor have occasioned in the character of the workmen employed in the various mechanical establishments of the country. Formerly these operatives were almost exclusively of American birth; now a large proportion are of foreign birth; while the testimony as respects the comparative skill and constructive ability of the latter is almost invariably favorable. This result is certainly a gratifying one, inasmuch as it proves that the influences which surround the immigrant in the United States, even in her large cities, are of a character which on the whole tend to elevate him, and to induce him to leave the crowded walks of unskilled and less productive labor for those which are certain to increase much more rapidly the wealth, not only of the individual but also of the state.

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\*The following extract from a communication addressed to the commissioner from one of the most intelligent agricultural writers of the country, living in western New York, is significantly illustrative of this point:

“This state of things [the scarcity of labor] has stimulated into great activity the untiring genius of the American mechanic to invent and introduce labor-saving machinery to meet every exigency of the farmer, manufacturer, and mechanic; much of which has been invented within a few years, and the earlier specimens greatly improved.

“The reaper and mower have become ‘institutions’—a necessity—and no farmer of any standing ignores their use. The machinery for raking and loading hay in the field, and the unloading in the barn and on the stack, the potato digger, the corn cutter, the bean puller, the cultivator, the corn and bean planter and seed sower, threshing machines, corn shellers, fanning mills, straw and root cutters, hay rakes, tile ditchers, &c., &c., though not all of recent introduction, have all been greatly simplified and improved; in short, every implement of farm husbandry, from the hoe to the reaper, has undergone various transformations for the better since the late change of the times, and almost every variety of farm and mechanical labor is now performed, or greatly assisted, by inert matter, that heretofore was a heavy tax on human muscle and sinew.”

## SECOND CAUSE.

The second cause to which the present inflation of prices may be attributed, *is the adoption, on the part of the government, as a measure of value, as a medium of exchange, and as a legal tender, of an irredeemable paper currency.*

Lest we may be misapprehended on this point, and be charged with attributing to an abundance of *money* an influence on prices, which economical science is not now disposed to admit, we state at the outset that we have failed to find, either in the history of our own or of other countries, such a relation between the volume of the currency and the prices of commodities as will justify the conclusion that the former determines the latter; but this is on the assumption that the currency be one of *real money*, that is, gold and silver, or their exchangeable equivalent.

The best authorities in Europe predicted a heavy decline in the value of gold as a consequence of the discoveries in California and Australia; but it seems now to be established that this decline does not, as manifested by the advance of prices, exceed fifteen or twenty per cent. Various causes have been assigned to explain this moderate influence. Those which seem to us most probable are the following: First, the mining operations of California and the other Pacific States, and of Australia, have been of themselves a vast addition to the productive development of the world. Directly and indirectly they give employment to many millions of people, who, prior to these discoveries, had to be supported by other industries. Thus the very process of supplying to the world an enlarged store of the precious metals has created a powerful absorbent of them as money. A still more potent influence is the stimulus which an abundance of real money gives to all business. This influence, which extends over the whole world, as far as money and civilization go, does much to neutralize the effect of a large addition to the supply of gold. Commerce is the great equalizer of values, and this truth has been nowhere better illustrated than in the history of the precious metals. The time when a few glittering beads, or other gewgaws, could win from savages a rich exchange of gold and silver, or when the hoarded wealth of India could be got by the barter of fabrics of small cost but high utility, has gone by. The natives of India have learned from their conquerors to measure silver and gold by European standards; and, what is a higher proof of their advancing civilization, to use them as money. The creation of a currency for the east, and the reformation of the currencies of Europe, especially of France, where the cumbersome silver pieces have been replaced by lighter coins of gold, constitute a third reason why the fall in the value of gold has been retarded and its influence on prices modified.

When, therefore, we attribute to the paper currency of the United States an unhealthy influence on prices, it is not because of its quality as money, (though such an increase of real money as is expressed in the enlargement of our currency, if it were possible to confine it to any one country, could not be without an influence of the same nature,) but because, being inconvertible, it lacks the one essential characteristic of gold and silver money, which fits them to be a measure of values; namely, that they are the product of labor, and, as such, that the supply of them is regulated by natural laws; while, on the contrary, the supply of legal tender money has depended only on the wants of the government and the activity of the printing press. The value of the one is an intrinsic property, based on the cost of its production; while the valuation set upon the other is a matter of purely arbitrary legislation.

When, however, a country like the United States, either from choice or necessity, abandons the only standard recognized by civilized nations by which to buy and sell and measure prices, and adopts in its stead a paper currency, irredeemable in specie, all commercial values become at once capricious, and prices vary continually in defiance of any known law or precedent. The vessel



freighted with the nation's commerce is sent to sea without a rudder, to become the helpless victim of winds and currents, which the more fortunate mariner can meet and control; while the light-house and the chart serve only to disclose the dangers which it cannot escape.

The inconvertibility of the currency, together with its purely local character, and the volume to which it has expanded, are the causes of its depreciation. The term circulation is borrowed from the economy of the human body, in which the blood issuing from the heart and passing through the system returns to the heart again to be vitalized anew. So a redeemable currency, issuing from a bank and passing through the veins and arteries of business, returns at intervals to its issuer, to be exchanged for gold or to have its quality of convertibility tested. As without the returning current to the heart the blood would cease to nourish the bodily tissues, so without the power of returning to its source the monetary circulation becomes weak and torpid and loses a portion of its vitalizing power. Let it be remembered that, since the issue of the first legal-tender note, the people have been without the power either to exchange it or limit the amount of such currency. Where bank notes are not needed, the issuer is compelled to retain them till they can be again profitably employed, but greenbacks could not be so driven from circulation. They were issued, not in answer to a popular demand, but to minister to a public necessity. In the early period of their issue they came faster than they were wanted, and prices, which rose at first slowly, could not absorb them. But with abundance they became cheap, and the holders were willing to give more of them in exchange for commodities than they would have given in a scarcer currency of gold and silver or convertible paper. In this way the rise of prices was inaugurated, and for a time was continued. But the influx of currency stopped at last, before the upward current of prices had been arrested. While at first they were governed only by the immutable laws of supply and demand, new influences had at length begun to operate. Distrust and uncertainty had caused the holders of products to add an insurance to their profit, and profit in sagacious hands became very large. Out of this state of things grew speculation, idleness, extravagance of living, discontent with moderate and slow gains, haste to get rich, and the spirit of trading as distinguished from the spirit of production. These things have borne heavily on the laboring classes, and on most of the regular industries; have largely increased the cost of living, while they have given to the poor none of the compensating advantages which capitalists derive from an unsettling of the value of property.

As an illustration of the extent to which the country is taxed by the facilities which the present redundant currency affords to speculation, we have but to refer to the fact that, while the wheat crop of the country for the present season is fully up to the average in amount, and beyond the average in condition, and while the corn crop is estimated at the remarkable figure of eight hundred and eighty millions of bushels, or sixty per cent. in excess of the liberal crop of 1860—the population in the meantime having increased, according to the most liberal estimates, but thirteen per cent.—notwithstanding these facts, the quotations for flour, in the city of New York, on the 31st of October, 1866, were very considerably in advance of the prices for the corresponding periods of any of the years from 1860 to 1865, inclusive.\*

\* The following table, derived from the New York Financial Chronicle, exhibits the comparative prices (in gold) of flour, in the city of New York, on the 31st of October, for the seven years from 1860 to 1866, inclusive:

1860.....	\$5 75	1864.....	\$4 89
1861.....	6 00	1865.....	6 03
1862.....	5 38	1866.....	8 56
1863.....	5 00		

A comprehensive survey of all the circumstances would give the measure of the influence of the present unredeemable paper currency on prices substantially as follows :

First. An increase of prices corresponding, in a degree, to the average difference in the value of gold and currency.†

Second. As the price of gold (using the expression in the sense of its being a measure of the value of the currency) continually varies, a further addition to prices, in order to insure the dealer against fluctuations in values, is necessarily made in all commercial transactions. The effect of this is to assimilate the business of the country to that of the manufacturers of extra-hazardous materials, with whom a contingent and ultimately certain disaster is necessarily reckoned as an element of cost.

Finally. The general unsettlement of values, consequent upon the fluctuations above noticed, is largely taken advantage of in the third instance, by dealers and manufacturers, to advance prices to a degree that is only limited by the endurance of the public.

In view of the results of such an analysis, with how much of significance and meaning does the opinion of an American statesman of a former period become invested? "Of all the contrivances," says Mr. Webster, "for cheating the laboring classes of mankind, none has been found more effectual than that which deludes them with an irredeemable paper currency."

#### THIRD CAUSE.

The third of the causes, and perhaps the most influential to which the present inflation of prices may be attributed, is the extent of the burden of national taxation. As this subject was most fully discussed and illustrated in the report of the revenue commission, submitted at the first session of the thirty-ninth Congress, any further detailed exhibit seems now unnecessary. The following facts are, however, most instructive :

The whole amount of revenue raised by internal taxation during the fiscal

† Among the many fallacies which have prevailed on the subject of the existing currency, and one which is often entertained by those who admit the fact of its depreciation, is the idea that the extent of depreciation at a given period can be determined by the price of gold. Thus, it has been said that on the first day of July, 1864, the price of gold was two hundred and eighty, and the outstanding circulation five hundred and seventy-five millions, while in March, 1866, with gold at one hundred and thirty, the circulation had risen to seven hundred and twenty-five millions, and it was argued from these data that the currency was not at the latter date redundant, and that without contraction specie payments might easily be resumed within a brief period. We, however, derive from these figures a very different lesson, which is that the price of gold has borne very little relation to the volume or the value of the currency of this country since the people ceased to use it or to think of it as money in their business dealings. Precisely when this began it is impossible to determine; but it had clearly taken place when the upward current of prices was not arrested by the downward current of gold; and the prices of 1866 have been unquestionably higher than those of 1864. For a while after the suspension of specie payments the banks kept their gold, either in obedience to local laws requiring a reserve of specie or in the expectation that the war would end and cash payments be resumed. While these reserves were maintained gold continued to have an ascertainable relation to the value of the paper substituted; but when at last even the most conservative banks threw their hoards upon the market, yielding reluctantly to the conviction that it was no longer money, but salable merchandise which it was not profitable for them to hold, from that day gold ceased in the United States to measure values, as it had before ceased to exchange them.

We do not overlook the fact that gold is still the only money receivable at the custom-house, nor that the government is continually disbursing it in payment of interest, nor, again, that the importer of foreign goods, having to pay in gold, must calculate his selling price also in that currency. These facts do not impugn our general position that the *controlling* currency of this country is inconvertible paper money. It is currency *in use* which controls prices, and the extent to which paper is employed to conduct the gigantic inland commerce of this country renders the operations of the importer and the coin disbursements of the government trivial in comparison and of inappreciable influence.



year ending June 30, 1866, was \$310,906,984 currency, and from customs \$179,046,630 gold. Reducing the customs receipts to currency (the premium on gold being assumed at forty per cent.\*) we have, as the total amount of revenue drawn from the country during the above year by various forms of taxation, the sum of \$561,572,266 currency; which, with an assumed population of thirty-five millions, is equivalent to \$16 04 currency, or \$11 46 in gold, per capita.

The following table shows the amount, per capita, collected by various forms of direct and indirect taxation in the United States for 1865-'66, and in several of the leading states of Europe for the year 1865, (the revenues from the public or crown lands, post office receipts, and colonial subsidies, being excluded from the estimate;) also the amount of public debt in the same countries per capita :

	Taxation, per capita.	National debt, per capita.
United States .....	\$11 46 gold.	\$74 28
Great Britain.....	10 92 "	125 00
France .....	7 97 "	53 00
Belgium.....	5 59 "	26 00
Prussia.....	5 43 "	12 00
Austria.....	5 27 "	45 00
Holland .....	67† "	121 00

Assuming the value of the real and personal property of the United States to have increased since 1860, the date of the last census, sufficient to compensate for all the losses and depreciations growing out of the war, the ratio of taxation to property for the last fiscal year was three and ninety-three one hundredths (3.93) per cent. During the same year the estimated ratio of taxation to property in Great Britain was nine-tenths of one per cent.; † or, in other words, if the ratio of taxation in Great Britain had been in 1865 the same as that now maintained in the United States, the amount derived from taxation in that country would have been \$1,424,184,840 in place of \$354,131,000.

Furthermore, it should be remembered that taxes in Great Britain are levied in such a manner as in the least possible degree to enhance prices—all of the ordinary forms and products of industry being exempt from taxation; while in the United States the exemption of any form of capital, or process or result of industry, is the exception rather than the rule. Thus, in Great Britain, out of a gross revenue in 1865 of \$354,131,000, 27.6 per cent. was derived from the excise duties on the manufacture and sale of spirituous and fermented liquors and tobacco; while in the United States during the corresponding fiscal year, (with at least double the consumption of spirits and tobacco,) out of the gross revenue of \$561,572,266, the percentage of receipts from the same articles was only 5.56 per cent.

As a further illustration of the extent to which industry, exempt in Great Britain, is taxed in the United States, it may be stated that the tax of six per cent., levied and collected during the fiscal year 1864-'65, on the value of the products of the woollen industry in Massachusetts alone, (\$48,430,671,) was equivalent to nearly twenty per cent. on the whole capital (\$14,735,830) in-

\* The average price of one dollar, gold, for the United States fiscal year ending June 30, 1866, was one dollar forty and a half cents currency.

† Attention is called to the circumstance that a not inconsiderable portion of the Dutch revenue is a tribute from the East India possessions of that nation, levied by an elaborate system of semi-serfage.

‡ The revenue derived from taxation in the United States in 1866 was \$561,572,266; and the value of real and personal property, according to the census of 1860, \$14,282,726,088. The amount of revenue derived in Great Britain from various forms of taxation in 1864-'65, excluding the receipts from crown lands, post office, &c., was \$354,131,000; the value of real and personal property, according to the census of 1861, being \$31,512,000,000, the estimated increase of three per cent. per annum, or fifteen per cent., advancing the value, in 1866, to \$36,238,800,000.

vested in this business; while the tax on the value of boots and shoes manufactured in the same State during the same year (\$52,915,243) was equal to thirty per cent. on the whole capital employed, viz., \$10,067,474.

It must, therefore, be obvious that a revenue system like the above necessarily involves a most extensive duplication of taxes, which in turn entails and maintains an undue enhancement of prices—a decrease both of production and consumption, and consequently of wealth; a restriction of exportation and of foreign commerce, and a large increase in the machinery and expense of collection.

In view of these facts, furthermore, the commissioner feels that he needs no apology for the protest made at the last session of Congress, and which he again renews, against the entertainment of propositions to pay at the present time, from the treasury of the nation, sums for bounties, varying from seventy-five to three hundred millions of dollars; especially in view of the fact that over five hundred and eighty-six millions of dollars\* have already been appropriated and expended by national, State, and local authorities for this purpose. The shoulders that bear the burden of national debt and taxation are indeed broad, but the burden is heavy even for a giant, and is most weighty upon the system when, as now, it is striving under the burden to assume an erect and normal position. The men that have fought the battles of the country have a right to claim from that country a reward that cannot be measured by money, but they have no right to ask it in a form and at a time when its payment would tend to check the development and prosperity of the State. What, moreover, is an individual bounty of one or two hundred dollars compared with a speedy conferring upon Congress the ability to remove such an amount of taxation as will increase the wages *as well as the pensions* of the soldier by increasing the purchasing power of money, and in addition to that the insurance to each soldier of the certainty of permanent and remunerative employment, by insuring the prosperity and rapid development of the country.

In considering this question, moreover, it is important that a great and acknowledged principle should not be lost sight of, which is, that in every heavily taxed country, and under any revenue system, it is the working classes on whom the burden of taxation invariably presses the most severely, *inasmuch as the rich pay out of their abundance, but the workmen out of their living*. The truth of this principle, once recognized, the commissioner finds it difficult to believe that the soldiers themselves will be willing to impose this additional burden upon all their own friends and associates.

Neither must these men, in whose name the claim for additional bounty is made, delude themselves with the belief that if granted it will be all gain and no loss. They themselves now form a large portion of the most intelligent and energetic mechanics and workmen in the community, and, as such, they are

\*The following letter relating to the above subject has been placed at the disposal of the commissioner:

“WAR DEPARTMENT, PROVOST MARSHAL GENERAL’S BUREAU,  
“WASHINGTON CITY, May 26, 1866.

SIR: In answer to the request of the Hon. Secretary of the Treasury, of the 22d instant, and referred by you to this bureau, ‘To furnish him with an estimate of the amount of money expended in the form of bounties during the war by the national and State governments,’ I have the honor to report that the amount expended by the national government, as estimated from the records of this office, is \$300,223,500, and from information collected from the State and local authorities, there has been expended by them the sum of \$286,029,029; but it is thought that this last branch of the subject is not complete, and does not show the full amount expended by State and local authorities.

“I am, Sir, very respectfully, your obedient servant,

“JAMES B. FRY,  
“Provost Marshal General.

“Hon. E. M. STANTON, *Secretary of War.*”

among the largest producers, and, consequently, the largest consumers of taxed commodities. Upon them must, therefore, fall a large proportion of the permanent taxation which will be rendered necessary to meet the interest upon the debt incurred in order to defray the proposed appropriations for bounties.

#### DISCUSSION OF REMEDIES.

Having thus presented an exhibit of the abnormal and disturbed condition of the country, and attempted an analysis of the causes which have led to the results cited, we come next to a discussion of remedies :

*First*, as bearing upon the cause referred to ; and *secondly*, as to the proposed increase of the tariff as a remedial measure.

#### REMEDY FOR THE FIRST CAUSE.

In respect to the *first cause* which has contributed to the inflation of prices, viz., scarcity of labor, it is not clear that legislation can be made available for relief, unless by the enactment of measures to stimulate and facilitate immigration. The evil growing out of this cause, must in the course of time cure itself, and that it is already in the process of so doing, is made evident by the acknowledged increasing supply of unskilled labor throughout the country, as well as by the very great increase in the invention and use of labor-saving machinery.\*

#### SECOND REMEDY.

The remedy for the *second cause*, viz., the adoption on the part of the State of an irredeemable paper currency is to be found in a return to specie payments ; while the agency through which we must seek for such remedy can, in the main, be no other than contraction—contraction applied to the greatest possible extent, and at the earliest possible moment, compatible with the condition of the industrial interests of the country, and of the public obligations.

What these limits are to be, it is for the judgment of Congress to decide ; but every hour's unnecessary delay in determining on and announcing a fixed policy in this direction, perpetuates a state of things prejudicial to healthy business ; favorable to speculation and abnormal prices ; tending to panics ; discriminating against the masses, and in favor of the shrewd and unscrupulous.

That judicious contraction, following a reduction of taxation, would prove detrimental to any producing interest, the commissioner does not believe. The influence of such a policy, seasonably announced, would go before it ; prices would fall in anticipation of a diminished supply of currency, and, with such a decline, the purchasing power of money would so increase as to keep the volume of circulating medium sufficiently ample to facilitate all needful and legitimate exchanges, and at the same time diminish the field of speculation.

The experience of all civilized nations shows that the amount of circulating medium required by any country bears a very small ratio to the volume of its business. What that ratio is, must be determined by the practice of each nation under a system which puts no unnatural restraint on the issue of currency. Such a country was the United States before the war. In a few only of the States, and those the newest and most backward, was there any serious restraint put upon the creation of banks and the issue of bank notes. In most of them, and especially in the commercial States, both the trade of banking, and the issuing of paper money, were freely exercised, subject to certain conditions looking to the public safety. New England and New York not only provided a circulation for their own citizens, but they flooded the agricultural west also

\* Since the preparation of this report a marked change has, in truth, occurred in New England in the supply of skilled labor available for the manufacture of textile fabrics, a depression of the woollen manufacture having thrown out a large number of hands from their former employment.



with their bills. Speaking generally, therefore, the people of the United States had all the circulating medium which they required, or would receive. And how much was it? Under this free system, the utmost ever called for (and that in the fevered summer solstice of 1857) was less than two hundred and fifteen millions. Now the existing circulation exceeds seven hundred millions. What circumstances in the condition of the country, of its population or business, can be adduced to justify this enormous increase? It is not necessary to go into nice comparisons to show that there are no such justifying circumstances, and it is very probable that the peculiar condition of the country since the war demands a permanent addition to the circulating medium. Shortened credits, the increase of sales for cash, the opening up of new territories in the west, and the introduction of paid labor at the south, are all new influences added to the general effect of national growth. But Congress has provided for these influences by authorizing an issue of national bank notes to the extent of three hundred millions of dollars, an advance of fifty per cent. beyond the highest circulation which the country ever sustained on a specie basis. This provision would seem to be ample for all present wants, and for the future also, so far as it is now necessary to legislate for it. The tendency of all commercial peoples is toward economy in the use of currency. The circulating medium does not advance in the same ratio with the exchanges which it serves to carry on. In the State of New York, in the ten years from 1850 to 1860, the capital of banks increased one hundred and one per cent.; loans and discounts seventy-five per cent.; deposits one hundred and thirteen per cent., and specie one hundred and forty-one per cent.; while the circulation increased only fifteen per cent. The explanation is, that bank deposits and other economical expedients had largely taken the place of bank notes in domestic exchanges.

It has been urged, that by allowing the present volume of currency to remain unaltered, the increase in business and in the development of the country, would gradually diminish and finally remove all difficulties growing out of the acknowledged present redundancy. To this, however, it may be replied, that the retaining of the present amount of currency in circulation tends to increase no business except what is speculative, and to check the very development which is expected to prove remedial. There is much that is peculiar and seemingly abnormal in the economic history of the United States, and it is fashionable and comfortable to believe that the experience of older countries is no criterion for our own; but this is a grave error. The difference in our favor is one merely of productive and recuperative power; we cannot set scientific principles at defiance; and the laws of trade and of national development are as truly laws as those which regulate the course of the planets or the alternation of the seasons.

Specie payments, in short, can be resumed in only one way, viz: by lifting the paper money of the government to an equality with gold; and as no one doubts, at the present, that behind every national promise to pay there is both the national will and ability so to do, the enhancement of the credit of the government, therefore, can but be regarded as an adjunct to this end, and as entirely subordinate to the more important work of bringing the existing relations of gold and currency into more harmonious proportions. Reduce the quantity of any article in demand, and an increase of value follows; reduce the quantity of paper money to be redeemed, and the value of the remainder and the ability to redeem it will be increased in a geometrical proportion. In view, moreover, of the fact that no nation issuing paper money has ever succeeded in maintaining its circulation at par, or has redeemed it dollar for dollar, in gold; and also that the *permanent* use of paper money by the government cannot be contemplated; whatever measures are now taken looking to the resumption of specie payments should also look to the complete withdrawal of every form of national paper currency issued directly by the treasury.



If it be objected that the conversion of the existing amount of non-interest-bearing notes into interest-bearing securities would largely increase the annual burden of national interest, we reply that the gain in the diminution of interest would poorly compensate for the evils of fluctuations and depreciations which our own experience, and the experience of all other nations, have shown to be the invariable accompaniments of the adoption, on the part of a state, of any other than a metallic currency.

## THIRD REMEDY.

The remedy for the third cause to which we have attributed the present inflation of prices, viz: *the extent of the national taxation* lies wholly within the control of the legislative department of the government, and as regards application, admits of but little theoretical difference of opinion. The only question to be considered is, in what manner and to what extent can a reduction of existing taxes be now made compatible with the requirements of the treasury for administrative expenditures, interest, and a desirable and certain reduction in the principal of the public debt.

## NATIONAL RECEIPTS AND EXPENDITURES FOR 1867-'68.

To aid in the formation of an opinion on this subject, the commissioner presents the following estimates of the revenue likely to accrue for the fiscal year 1867-'68 under the operation of the existing laws; which estimates, it will be observed, differ somewhat from those presented by the Secretary of the Treasury:

From internal revenue.....	\$275, 000, 000
From customs.....	150, 000, 000
Miscellaneous—From public lands, premium on gold, &c.....	30, 000, 000
	455, 000, 000*

The above estimates are believed to be as large as the present condition and prospects of the industry of the country will warrant. According to the estimates of the Secretary of the Treasury, there will be required for the year ending June 30, 1868, to meet the expenditures of the government, and to provide for the interest on the public debt, a revenue of two hundred and eighty-six millions of dollars, and for the payment of bounties sixty-four millions of dollars, leaving a probable available surplus of one hundred and five millions of dollars. From this surplus we assume *fifty* millions of dollars as the amount to be appropriated for the reduction of the principal of the public debt—a sum which we believe should constitute the maximum to be set aside for this purpose at the present time; leaving fifty-five millions of dollars as the amount applicable for the reduction of taxation.

In the report of the revenue commission, presented February, 1866, the opinion was expressed that at that time not one-half of the legitimate internal revenue was collected under existing laws. The experience of another year has afforded no evidence which tends to induce the commissioner to believe that the above statement was exaggerated. If, therefore, more efficient measures for the prevention of such losses could be provided for, and if the appropriation of money for the payment of bounties could be deferred, a much larger amount of surplus revenue and a much larger reduction of taxation for the next fiscal year could be anticipated.

\* The receipts of the treasury, from all sources, of the first five months of the present fiscal year, July 1st to December 1st, 1866, were as follows: Internal revenue, \$146,355,715 73, currency; customs (actual and estimated) \$78,843,774 26, gold; making a total (reducing gold at forty per cent. premium to currency) of \$256,736,999, currency.

## REDUCTION OF THE PUBLIC DEBT.

A careful study of the whole subject of the national revenues, and an extended inquiry into the industrial condition of the country, has, however, led the commissioner unhesitatingly to the conclusion, that a rapid reduction of taxation, rather than a rapid reduction of the principal of the public debt, is at present the true policy of the government; and that the adoption of this course, so far from protracting the time at which the national debt can be discharged, will, on the contrary, greatly accelerate it.

The experience of another year has but strengthened the convictions which in the report of the revenue commission were expressed in the following language :

“Looking to the past, we find that, while our population has duplicated itself in every twenty four years, our production has been supposed to increase twice as rapidly, or to quadruple itself in the time required for the duplication of the other. While looking to the future, in view of this fact, we have reason to believe that the power of national production ten years hence will be more than twice as great as it is at present. That it will be so, provided that we remove all those taxes that now tend to impede national development, cannot be doubted; and if so, the revenue system which may now be framed to yield three hundred millions of dollars per annum, cannot fail to yield in 1875 at least double that amount.

“The more completely, therefore, that we now give our attention to the adoption of measures tending to increase the productive power of the country, and to reduce the rate of interest payable on public and private liabilities, the more rapid will be the increase in the money value of the landed property of the Union, the more readily will all the local taxes be paid, and the sooner shall we arrive at that condition of affairs in which it will be possible to boast that the war debt, local and general, whether held at home or abroad, has been once again extinguished.”

## PROSPECTIVE INCREASE OF REVENUE FROM AN INCREASE OF NATIONAL WEALTH.

In discussing the question of the reduction of taxation some allowance should be made for a continued and certain gain which will undoubtedly accrue to the national revenue under any circumstances, from the continued increase of the wealth and population of the country. The amount of this increase in Great Britain is estimated by the chancellor of the exchequer to have averaged, for the six years prior to the years 1865-'66, £1,780,000, (\$8,900,000.)

The increase in the value of the real and personal property of the United States, in the decade between 1850 and 1860, was 129.7 per cent., and from 1840 to 1850, 64 per cent.

The average annual increase in the value of the real and personal property of Great Britain, from 1841 to 1863, is estimated at three and a half per cent. Estimating the average in the United States as seven per cent. per annum, we are warranted in assuming the amount of increase of revenue due to the increased wealth of the country as not less than fifteen millions of dollars per annum.

## RECOMMENDATIONS FOR REDUCTION OF INTERNAL TAXATION.

The commissioner, therefore, in view of the probable surplus of revenue likely to accrue, even under the present administrative condition of the law and the prospective large payments on account of bounties, would recommend the following specific reductions of taxation :

FIRST.—*A reduction of the present general tax of five per cent. on the products and sales of manufacturing industry to three per cent., and a corresponding reduction in specific taxes levied on analogous branches of industry.*

The amount of such reduction, as reckoned on the basis of receipts from this source for the last fiscal year, would be about thirty-one million dollars. As, however, a reduction of at least fifty millions of dollars was made, in this department of the revenue, by the amended law of July 13, 1866, which has already been allowed for in the estimates presented, and as, in the opinion of the commissioner, a portion of this tax is already evaded through a feeling, on the part of the manufacturers, that it is excessive, unjust, and that its evasion is justifiable, the falling off from the reduction in question will not, probably result in as large a diminution of the receipts as a superficial examination would appear to indicate; more especially when the stimulus which manufacturing industry is likely to receive from an abatement of the tax is also taken into consideration.

SECONDLY.—*An entire removal of all direct internal taxes now levied upon the production of bar, plate, and sheet iron, and of such additional taxes as are yet levied upon the elements of the manufacture of steel.*

The amount of such reduction, computed on the basis of receipts from this source for the last fiscal year, would be about one million eight hundred thousand dollars. It seems almost unnecessary to assert, so self-evident is the proposition, that the interest of the country requires that all tools, including in that word all machinery, engines, railroads, and implements of every kind, should be furnished at the lowest possible cost, in order that the largest amount of machinery or implements be applied to increase the value of our products, with the least outlay of capital or earnings. As iron and steel are, moreover, the essential components of nearly every form of machinery and implement, it is for the interest of the whole country that this production should be as free from the burden of taxation as possible. A certain and limited amount of capital or earnings can be invested each year in factories, railroads, machine shops, or machines and implements for the cultivation of the soil; and it is certainly desirable that this limited amount of capital should give the largest result, either in miles of railroad, number of spindles, or in mowers, reapers, ploughs, or implements in general. The entire removal of the tax, then, from these articles, instead of favoring, as it may at first appear, any special business or section of the country, is really legislation in favor of every producing interest, and of all consumers.

THIRDLY.—*A reduction of the tax of two and a half per cent. on the gross receipts of sugar refiners to one and a half or one per cent.*

Owing more especially to improvements recently introduced into the manufacture of raw sugars, the present tax of two and a half per cent. on the refiners' sales is equivalent to a direct protection to the foreign producer, and threatens to seriously impair, if not destroy, the prosperity of the great industry of refining sugar in the United States. This abatement would amount to about one million two hundred thousand dollars, computed on the basis of the receipts of the last fiscal year.

FOURTHLY.—*An entire removal of the internal revenue duty on sulphuric acid, and on the mining and manufacture of emery.*

The reasons which lead to the recommendation in respect to the first article, are, that it is an essential element in the manufacturing of many other articles which are subjected to taxation in their finished condition; and in respect to emery, for the reason that it is now an exception to the legislation adopted in regard to all other crude ores, as well as to encourage the development of an entirely new branch of industry in the country.



FIFTHLY.—*The entire removal of the internal revenue tax upon the manufacture of salt.*

The amount of revenue obtained from this source for the last fiscal years (1865-'66) was four hundred and fifty-six thousand one hundred dollars.

The total amount of reduction of the revenue consequent upon the adoption of the above recommendations, taking the receipts of the last fiscal year as the basis of calculation, may be estimated at about thirty-five million of dollars, leaving a surplus available for other purposes of about twenty million of dollars.

#### DUTIES ON RAW MATERIALS.

In the department of the tariff the commissioner further recommends the distinct recognition and adoption, as the basis of present and future legislation, of the principle of abating the duty on raw materials to the lowest point consistent with the requirements of revenue; and of placing upon the free list such raw materials—the product mainly of tropical countries—as are essential elements in great leading branches of manufacturing industry, and do not come in competition with any domestic products. Of these latter dye woods, crude dye stuffs, India-rubber, gutta-percha, bamboos and ratans, sulphur, sumac, raw silk, and ivory may be cited as illustrations.

This principle, as thus announced, and which is almost entirely disregarded under the existing tariff, although of late years engrafted on the commercial policy of almost every other civilized state, has been truly defined as the very "essence of protection," and its adoption is believed to be essential to the prosperity of the manufacturing industry of the United States: Give to the manufacturer his raw material cheap, and you enable him to manufacture cheap and sell cheap; and all experience, and all the laws of political economy, teach that with every reduction in the price of manufactured commodities in ordinary use, consumption and production increase in a far greater ratio.

#### THE TRUE PROTECTION OF THE AMERICAN AGRICULTURIST.

If this principle should seem to militate against the agricultural interest, which, in point of numbers engaged and capital invested, is the great interest of the country, and as such has a right to demand precedence in protective legislation, we reply that our whole national experience proves that there can be no practical protection to the American agriculturist, except what he receives from the existence and extension of American manufactures. Out of the one hundred million pounds of wool now grown annually in the United States, not one single pound, under ordinary circumstances, can be sold at a profit in any foreign market, while the statistics of prices for the thirty years prior to 1862 show, beyond a question, that the periods when the wool-growers of the United States and of France alike received the maximum price for their products, have been coincident with those in which the manufacturers of both countries have been least interfered with in the selection of their raw materials. Flax, in the flax-growing districts of New York, was formerly of slow sale at a low price; when flax manufactories came to be established in these same districts the price, with quick demand, rose nearly one hundred per cent., although the tariff during the same period on imported flax was not materially altered. Again, the grower and crusher of linseed grow and crush their products solely to supply the demands of the American painter, and the manufacturers of oil and enamelled cloths, of enamelled leather, oil silk, printers' ink, and varnish; and if, by the increase in the prices of these commodities, their consumption is restricted or annihilated, the restriction or annihilation comes home as surely to the grower and crusher as to the manufacturer.

Furthermore, the renewing of high or prohibitory rates of duty on the pork,

beef, lumber, wool, and vegetables of the British provinces, consequent upon the termination of the reciprocity treaty, have injured and not benefited the American agriculturist. Canadian lumber we must have, and have taken it as before, paying ourselves the duty of twenty per cent., and some percentage additional. The exclusion of Canadian "combing wools" has rendered unproductive capital and machinery invested in the worsted manufacture to the extent of some eight million of dollars, depriving the American wool-grower, on the one hand, of a market for a certain proportion of his product of "clothing wool" to be mixed with the Canada worsted wools, and the American grain-grower, on the other hand, of a market for the agricultural produce required to feed the operatives of the now idle and silent worsted factories. The oats of Prince Edward's island, which formerly found a market in New England and New York, and were paid for in domestic manufactures produced by operatives who consumed western agricultural produce, are now exported to England, and are paid for in British manufactures, produced by operatives who consume British or continental produce. No less beef and pork are now produced, or will be produced, in the British provinces by reason of their exclusion from American markets, but every barrel thus excluded will tend to supplant an equal quantity of the American product in a foreign market, and at the same time deprive the American shipowner of any profit that may be likely to accrue to him from the possession of the carrying trade. And, finally, if any benefit can be imparted to any agricultural interest by the imposition of a duty of ten cents per bushel on Indian corn, (as provided for in House bill No. 718,) when the United States, in the year 1866, exported to Canada a million and sixty-two thousand bushels, and imported less than four thousand bushels—mainly from western France and the Sandwich Islands\*—the commissioner is entirely unable to perceive it.

As a further illustration of the principle which we have laid down, that the true and only protection of the American agriculturist is to be found in the existence and extension of American manufactures, we present the following statements:

The wheat crop of the United States for 1865, according to the estimates of the agricultural bureau, was 148,522,827 bushels, and the corn crop 704,427,853 bushels. Of this quantity there were exported to Great Britain and entered for British consumption 1,183,689 cwt. (2,209,552 bushels), as compared with 19,905,451 cwt. (37,156,842 bushels) imported into Great Britain from all other countries; while of 3,932,788 cwt. of wheat flour imported into Great Britain, only 262,876 cwt. were received from the United States. On the other hand, New England and New York alone, in 1860, required twenty-six millions of bushels of wheat, in addition to their own production, to make up their consumption; while of the value of the whole agricultural products of the country, for the same year, including hay, butter, wine, potatoes, tobacco, hemp and wool, as well as grain, but excluding cotton, rice, and sugar, *only two and three-fourths per cent. was estimated to have been exported, leaving ninety-seven and one-fourth per cent. for the home market and consumption.*

The great want of the western agriculturist is a remunerative and certain

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\*Statement showing the quantity and value of Indian corn imported into the United States during the fiscal year ending June 30, 1866, and the countries from which imported:

France, on the Atlantic.....	Bushels, 2,808	Value in gold, \$2,559
Sandwich Islands.....	" 573	" 562
Canada.....	" 111	" 91
Holland.....	" 107	" 39
Belgium.....	" 57	" 165
British West Indies.....	" 4	" 4

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Bushels, 3,660

Value, \$3,411

market for his surplus products; and this want is likely to increase rather than diminish. Experience has shown that this surplus cannot, in its crude condition, find any sufficient outlet in foreign markets. With the exception of Great Britain, nearly all of the states of Europe are now food exporters rather than food importers; and were Great Britain to draw the entire amount necessary to make up her annual food deficit from the United States, the American surplus would, in a few years, be as large as ever. Were, however, the American manufacturer placed in a condition in which he could compete in foreign markets for the *sale* of even a moderate percentage of his products, the exportation of agricultural produce transmuted from its crude condition by the labor of American operatives would be practically unlimited. The securing of similar results constitutes a leading feature in the commercial policy of most of the European states, and in their annual financial exhibits the extent of exports of manufactured articles is regarded as one of the most unerring indications of current financial prosperity. In the United States, on the contrary, the public in general regard this matter with feelings akin to indifference, while legislation, made most frequently in accordance with the persistent demands of special interests, tends not only to the destruction of the foreign, but also of the home market. Two illustrations on this point are most significant. Ten years ago the American manufacturer supplied, to a considerable extent, fur hats to the Mexican, Cuban, and South American markets; to-day he supplies comparatively none. Why? Because the duty on foreign fur, the raw material of his manufacture, has prevented the American from competing with the foreign producer. Thirty years ago the manufacture of broadcloth constituted from fifty to sixty per cent. of the whole woollen business of the United States; now, it is not probably in excess of five per cent. Why? Because American legislation has not permitted the importation of broadcloth wools, and the American agriculturists have produced nothing to take their place, and never will until the successful establishment of the broadcloth industry in the United States has created a constant home demand for "broadcloth" wools.

The enforcement of the so-called Monroe doctrine is regarded as a cardinal feature of American policy. Is it not time to inquire whether this policy cannot be effectively strengthened by legislation looking to the extension of American trade, as well as by diplomatic negotiation or a menace of force?

#### INCREASE OF THE TARIFF CONSIDERED AS A REMEDIAL MEASURE.

Let us now consider how far the proposed increase of the tariff, so very generally demanded and given by the House bill No. 718, will prove effective in relieving the industry and stimulating the development of the country.

The evils which now affect the trade, industry, and commerce of the country, are mainly due, as has already been demonstrated, to an extraordinary and abnormal advance in the price of all labor and commodities as compared with the prices which prevailed in the United States prior to the war, or which now prevail in foreign countries with which the United States maintains commercial intercourse. The evil is a radical one; confined to no one section and to no one interest; the remedy must, therefore, be also radical.

In considering the question of the extent to which an increase of the tariff is likely to prove remedial, this fact in the outset should be clearly borne in mind, viz: that all taxes are in the nature of an assessment upon the annual production of the nation, whether such taxes are levied in the form of a duty upon foreign imports for which domestic products have been exchanged, or in the form of an internal tax upon domestic products in their crude or manufactured forms. Now, an increase of the tariff, or, to express the same thing in more exact language, an increase of taxation on imports, especially an increase as extensive as that given in the House Bill No. 718, is clearly legislation in the



direction of higher prices. If this result does not in general follow, then the end sought for by those who ask for the increase in question will not be attained.

Let us, however, consider the immediate and ultimate effect upon the producer and consumer of such an increase in the case of a leading article especially affected by the tariff.

The agriculturists of certain sections of the country complain that, owing to the high cost of labor and commodities, they are unable, as heretofore, to raise wool at remunerative prices. They accordingly ask for an *additional* duty of *four cents per pound specific and ten per cent. ad valorem* on all importations of unwashed wool; while the manufacturer necessarily follows with a demand for a corresponding increase in the rates of duty upon the importations of all manufactures of wool. Both parties expect to obtain, and doubtless will obtain, an immediate increase of price for their respective commodities corresponding to the increase of duties imposed; which increase of prices, as will be shown hereafter, will tax the domestic consumer, supposing the consumption of wool and woollens in the future to be equivalent to that of the last fiscal year, to the extent of *thirty-two* millions per annum over and above what he now pays—a sum equal to more than one-fourth of the present annual interest on the national debt.

No principle in the economy of taxation is, however, better recognized at the present day, than that a tax, in an essentially free community, upon one of the necessities of life, is in fact a tax upon all, and, like the pressure applied to the surface of water, distributes itself rapidly and with great uniformity.\* It therefore follows, that a tax on the consumer, like that resulting from the increased cost of wool and woollens under consideration, both absolute necessities, will soon distribute itself throughout the whole community, and will eventually manifest itself and reappear in the shape of an increased price for all other forms of labor and commodities; thus aggravating the very evil which in the outset it was intended to remedy, and necessitating a further increase in the volume of currency in order to facilitate exchanges at a higher level of prices. If now the representatives of the other producing interests come forward and demand, as in equity they certainly have a right to do, that in consideration of the increased cost of their products—arising from the additional taxation of thirty-five millions levied for the benefit of wool-growers and wool-manufacturers—increased duties be also levied for their benefit, it is evident that a compliance with this demand would leave prices relatively as before, with the exception that they would be brought to a still higher level and be rendered even more unstable and abnormal.

Again, let us, apart from all other considerations, next inquire whether an increase of prices, or, to state the question more fairly, whether “an opportunity, artificially created, to immediately increase production,” will give to the manufacturer the advantage he expects to obtain through an increase of the tariff? We think not, and for the following reasons :

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\* “The manner in which a tax diffuses itself is thus: to the extent that any individual or class can transfer the onus of a tax to others by including it in the price of his commodities or services, such individual or class invariably does so, but nevertheless each individual or class does so in the face of a constantly decreasing number of those left to sustain the tax. This transfer of liability occurs again and again, till having reached to the farthest, it finds its way back, like the answering ripples of a pond or the responsive echoes of a valley, to the point whence it starts, but somewhat modified in its intensity, every intermediate individual or class having had to suffer in the increased prices of the products or services of those immediately beyond them, a portion of the liability. These ripples and answering ripples of transferred liability, after repeatedly flowing back and forth into one another, at length come to a comparative state of rest; and thus all members of the community become eventually equally burdened.”

As already shown, there is an acknowledged scarcity of "skilled," and, to a certain extent, of unskilled labor in the country. An increased production, therefore, necessitates an increased demand for labor, which, in accordance with the universal law of supply and demand, must be followed by an increase of wages, even if the advance of prices on which the increased production is based did not itself compel the workman to this course. A general advance in the tariff, as a measure of relief to the manufacturer, must, from the very necessity of the case, therefore, in a short time neutralize itself and leave the producing interests in a condition no better than before. That such was the result following the great advance of the tariff of 1864 is almost the universal testimony received by the commissioner from all parts of the country, and is indirectly substantiated by the fact, that notwithstanding the advance then given was regarded as highly protective, the representatives of the producing interests of the country, although the taxes have since 1864 been to a considerable extent decreased, and an additional supply of labor through the disbanding of the army been rendered available, are now more urgent than ever before for a further increase in the rates of duty.

The following table illustrates the extent of the advance of the tariffs of 1864 and 1865, as compared with the tariff of March 2, 1861, on some of the principal articles of importation:

Articles.	Tariff of March 2, 1861.	Tariffs of 1864 and 1865.
	<i>Specific.</i>	<i>Specific.</i>
Cotton, plain, unbleached.....per sq. yard.	1 cent	5 cents.
spool.....	30 per cent	6 cents per dozen and 30 per cent.
Iron, pig.....per ton	\$6.....	\$9.
railroad.....do	\$12.....	\$15 68.
rolled or hammered.....per cwt.	\$1.....	\$1 40.
boiler or other plate.....per ton	\$20.....	\$33 60.
locomotive tires, or tire iron.....per lb.	1½ cent.....	3 cents.
cables and chains.....do	1½ cent.....	2½ cents.
anvils.....do	1½ cent.....	2½ cents.
Linens, brown and bleached.....	25 per cent.....	35 per cent.
Potatoes.....per bush.	10 cents.....	25 cents.
Rice, cleaned.....per lb.	1 cent.....	2½ cents.
Salt.....per 100 lbs.	7½ cents.....	18 cents.
Silk, in the gum.....	15 per cent.....	35 per cent.
floss.....	20 per cent.....	35 per cent.
Silks, not over \$1 per square yard.....	20 per cent.....	60 per cent.
Silk ribbons and various manufactures of silk.....	30 per cent.....	60 per cent.
Tapioca.....	10 per cent.....	20 per cent.
Woollen cloths and manufactures, value \$1 and under, per square yard.....	12 cents per lb. and 25 per cent.	24 cents per lb. and 40 per cent.
Wool, value 18 to 24 cents per pound.....	3 cents per lb.....	6 cents per lb.
Delaines, cashmeres, &c., (gray or uncolored,) exceeding in value 40 cents per square yard.....	25 per cent.....	45 per cent.
Flannels, valued above 30 cents per square yard.....	30 per cent.....	24 cents per lb. and 35 per cent.
Bunting and manufactures of wool not specified.....	30 per cent.....	50 per cent.
Carpets, Wilton, Saxony, Axminster, &c., value \$1 25 or under per square yard.....	40 cents per square yard.	70 cents per square yard.
Carpets, Wilton, Saxony, Axminster, &c., value over \$1 25 per square yard.....	50 cents per square yard.	80 cents per square yard.
Carpets, Brussels and tapestry.....	30 cents per square yard.	50 cents per square yard.
treble ingrain and worsted chain.....	25 cents per square yard.	40 cents per square yard.

#### AVERAGE RATES OF DUTY UNDER EXISTING TARIFF.

The commissioner would next ask attention to the average rate of duty imposed by the present tariff (in gold) on the invoiced value in gold of the dutiable goods imported into the United States during the fiscal year ending June 30, 1866. This will appear from an examination of the following table to have been 48.58 per cent.:

The total importations were .....	\$437, 638, 966
Specie.....	\$10, 329, 156
Free goods.....	58, 801, 579

Total free imports..... 69, 130, 735

Total dutiable goods..... 368, 508, 051

Amount of duties received..... \$179, 046, 630

Percentage of duties to dutiable imports 48.58\* per cent.

Percentage of duties to total imports 43.19\* per cent.

On many of the articles of ordinary consumption the rate of duty imposed is considerably in excess of the general average, as above given.

The following table shows the relation of the rates at present levied and collected on a variety of leading importations to the invoiced values :

Silks, and various manufactures of silk.....	60 per cent.
Spool cotton, equivalent to.....	64-74 per cent.
Gum copal, equivalent to.....	over 100 per cent.
Files, " " .....	52 to 58 $\frac{1}{4}$ "
†Iron, pig, " " .....	52 "
" bar, (common,) equivalent to.....	68 $\frac{1}{2}$ "
" small, round and square, equivalent to.....	77 "
" hoop, " " .....	73 "
" band, " " .....	64 "
" refined, " " .....	58 to 86 $\frac{1}{2}$ "
" best Yorkshire, " " .....	36 $\frac{1}{2}$ to 40 $\frac{3}{8}$ "
" best English boiler plates," " .....	33 "
" sheet, No. 11 to 20 wire gauge, equivalent to.....	55 "
Steel, extra cast, equivalent to.....	41 $\frac{5}{8}$ "
" blister " " .....	33 to 44 $\frac{1}{2}$ "
" third quality spring, equivalent to.....	69 $\frac{1}{2}$ "
" tyres for locomotives, " " .....	45 $\frac{1}{2}$ "

To these rates, freight, insurance, commission, &c., must be added, thus to some extent increasing the duties above the rates here given.

In view of this statement, it would seem obvious that an increase of duties, carrying up the rates, average and special, to a greater degree than those now

\* As a matter of interest in this connection, the following table, showing the average rates of duty on dutiable importations under the various tariffs from 1821 to 1861, inclusive, together with the gross revenue derived therefrom, is presented:

Date of tariff.	Time of operation.	Dutiable imports.	Gross revenue.	Average duty.
	Years.			Per cent.
Previous to 1821.....	4	\$264, 962, 457	\$90, 436, 612	34 $\frac{1}{2}$
May 22, 1824.....	4	301, 538, 885	115, 597, 942	38 $\frac{1}{2}$
May 19, 1828.....	4	297, 332, 015	122, 015, 500	41 $\frac{1}{2}$
July 14, 1832.....	9	625, 836, 002	198, 263, 107	31 $\frac{1}{2}$
September 11, 1841.....	1	69, 534, 601	16, 622, 746	23 $\frac{1}{2}$
August 30, 1842.....	4	295, 178, 151	97, 109, 442	33
..... 1846.....	10	2, 173, 428, 818	523, 957, 872	24 $\frac{1}{2}$
May 3, 1857, (to 1861).....	3	741, 213, 216	144, 542, 956	20 $\frac{1}{2}$
Total.....	39	4, 709, 024, 145	1, 308, 546, 177	29

† These estimates are based on gold prices on board ship at Liverpool, October, 1866, exchange being reckoned at ten per cent. premium.



existing, and contributing thereby to an increase of prices, must give to any tariff such elements of weakness as to render it unstable, thus exposing the manufacturing and producing industry of the country to an evil which past experience has taught it specially to dread; for certainly, next to positive hostile legislation, nothing is more damaging to the manufacturing interests of the country than instability in tariff legislation.

Finally. The investigations of the commissioner tend to the conclusion that an increase of the rates of duty on importations, equivalent to those given in the House Bill No. 718, would reduce, through a prohibition or reduction of importations, the gold resources of the national treasury to a point beyond what it would be either safe or expedient, and militate against the practicability of a continued reduction of internal taxation.

It may, however, be urged that an increase of the tariff at the present time, even if it should benefit the manufacturers to a less extent than what is expected and desired, would nevertheless, by increasing wages, increase the ability of the laboring classes to consume, and would also stimulate an emigration of skilled labor from other countries. To this it may be replied that the facts submitted in this report fully confirm a generally acknowledged principle in political economy, viz., that an increase in the price of labor follows and rarely or never precedes an advance in the price of commodities; and that although there has been a large absolute advance in the prices of labor since 1862, yet the advance on the whole has been greater during the same time in the price of commodities; and that through the decrease in the purchasing power of wages thus occasioned, the American laborer has not been relatively benefited by his increase of wages, but is in reality in a worse condition than he was before the war.\*

The commissioner further maintains that a continuance in the present condition of things, so far from holding out any inducement to an emigration of skilled labor from other countries, in fact tends to repel such emigration. Investigations made under his direction indicate that skilled labor, taking the relative prices of commodities and of rents into consideration, is equally well or better paid in many departments of industry in Great Britain at the present time than in the United States. In some instances the evidence to this effect is conclusive.

Further confirmation of this point is also to be found in the fact, that within a comparatively recent period skilled laborers in the manufacture of metals have visited the United States with a view of engaging in their special industries, but after investigation have returned, feeling convinced that the wages obtainable at home, though nominally less than in this country, were, taking all things into consideration, in reality equal, or greater.

The question at issue, in the opinion of the commissioner, is not one legitimately involving any discussion of the principles of either protection or free trade. On these points the policy of the nation may be considered, for the present at least, as definitely settled. With a tariff averaging nearly fifty per cent. in its rates, free trade in any form is simply an impossibility. Neither is it believed that any considerable portion of the people of the country are in favor of the adoption of "free trade" in the European sense, even were the necessities of the treasury far less urgent than at present. But the simple

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\* In confirmation of this statement, the commissioner would refer to the results of a careful examination, made at his instance, into the relative advance in the price of commodities and of labor, in a manufacturing town in the centre of a large agricultural producing region—the town of Canton, Stark county, Ohio. This result showed that while the advance in wages employed in the manufacture of agricultural machinery was from fifty-five to sixty per cent. in November, 1866, as compared with the same month of 1860, the advance in the cost of living, as deduced from the prices of sixteen of the leading articles of domestic consumption, viz., flour, corn-meal, buckwheat-flour, beef, butter, eggs, lard, potatoes, apples, chickens, dried apples, coffee, sugar, sirup, calicoes, and muslins, showed an average increase of about one hundred and thirty per cent.

question now at issue is, what course of policy can best be pursued which will bring back most rapidly the country to its normal condition of industry and development. If it be urged that an increase of tariff is calculated to effect this result, it is replied, first, that the present tariff rates are already of an extreme character, and that any legislation in the same direction must necessarily soon reach a limit, unless the country is prepared to adopt the policy of entire prohibition and commercial non-intercourse; and, secondly, that if a tariff whose average rates (nearly fifty per cent.) are higher than have ever been levied by the United States, or by any other civilized nation in modern times, fails to be reasonably protective, the remedy should be sought in removing the causes which have neutralized its protection, rather than by increasing the average of the duties.

Improvements in the processes of manufacture and agriculture ought, and in a normal condition of affairs would, tend to increase the comfort and add to the prosperity of the mass of the people. It has been proved that in no other recent period have there been so many of such improvements. They should give to the country the power of increasing its production so much per capita as to enable each producer, with the expenditure of the same time and amount of labor as in 1860, to realize for himself the same amount of comfort and prosperity, and at the same time to pay his proportion of the taxes. That such has not been the result can be attributed only to the unwise legislation by which the burden of taxation has been unequally distributed, and the problem now to be worked out is to distribute the burden so as not to impede that absolute increase in the production of the country which should be the result of improved tools and better methods.

The point cannot be too strongly insisted upon that, in order to extend our markets by the export of finished products, rather than of raw materials, and thereby to give employment to the largest amount of labor in our own country, the cost of commodities and of labor must both be reduced, and such direction must be given to the legislation of the country as to relieve from the burden of taxation, as far as possible, the commodities used by the laborer, either for his own consumption or as the tools and implements by which he gains his wages. It has been proved that during the past four years the cost of living has, on the whole, increased in a greater proportion than the wages of labor; no proposition ought, therefore, to be made or entertained for a moment tending to a reduction in wages, unless accompanied by such measures as shall reduce the prices of commodities in a much greater ratio, and thus give to the laborer the power to purchase, with a less nominal amount of money, more of the necessaries and comforts of life.

In view of these several conclusions, the commissioner, therefore, recommends that the relief now unquestionably needed and sought for by the producing interests of the country, should be mainly given by Congress *through a reduction of taxation on the raw materials indicated, and on the machinery and results of domestic industry*, rather than by an extensive and large increase of the rates of duty on importations. Such legislation, coupled with an early adoption and adherence to some fixed policy, looking, through contraction, to the resumption of specie payments, would, in the opinion of the commissioner, by decreasing the cost of production and increasing the purchasing power of wages, go very far toward diminishing the evils which now tend to arrest the development of the trade, industry, and commerce of the country.

At the same time, in view of the very decided expression of opinion in respect to the tariff by the House of Representatives at its last session, which the commissioner feels that he has no right to disregard, and in view, further, of the fact that, during the present transition state of the national finances consequent upon funding, and upon the adoption of measures looking to the resumption of specie payments, the industry of the country is threatened with

disturbances for which the manufacturers and producers ought not to be held responsible, an increase of the tariff on some articles, as a measure of temporary expediency, is also recommended. Such an increase, in the opinion of the commissioner, should, however, be extremely moderate, and should have regard, first, to the interests of the revenue, and, secondly, to the supplying of such deficiencies in the existing tariff as are due especially to a want of proper adjustment between the rates of imposts and those of the internal revenue, or to a failure heretofore to sufficiently recognize the relation that exists between the market value of certain articles and the cost of the labor entering into their production.

As respects the House bill No. 718, now before the Senate, the commissioner respectfully asks of Congress its reconsideration, inasmuch as he believes it to be exorbitant in its rates, tending to further inflation of prices, destructive of revenue and of what little of foreign commerce yet remains, and prejudicial to the general interests of the country. And, in confirmation of these conclusions, he would add that admissions have been made to him by representatives of many of the producing interests of the country likely to be affected by this bill, that the rates of duty imposed by it are higher than are necessary for the adequate protection of their interests.

In conformity with the principles adopted in this report, and in accordance with the instructions of the Secretary of the Treasury before cited, the commissioner herewith presents the form of a bill, designed to be sufficiently comprehensive and complete, to allow, if adopted by Congress, of the repeal of all the numerous and complicated laws under which rates of duty on imports are now levied and collected.

He would further ask attention to the following statement of reasons for the rates recommended in the form of bill presented, and of the results of his investigations touching the relations of the existing and proposed tariffs and the internal revenue, to some of the great leading industries of the country; the principal classes of articles included under the tariff being considered separately.

#### TEAS, COFFEE, SUGARS, SPICES, WINES, LIQUORS, CIGARS, AND TOBACCO.

In entering upon a revision of the tariff, the first consideration of importance at the present time "is to provide for a *large, certain, and permanent* revenue." To accomplish this, it is necessary to select certain articles of extensive and regular importation and consumption, of standard prices, and not easily smuggled, which, through the duties imposed on them, may be always relied on as sources for a definite amount of revenue.

The articles which our own experience, and the experience of other countries, have shown to especially answer these conditions, are *teas, coffee, sugars, spices, wines, and liquors*. From the first four of these classes of articles, the commissioner estimates that the revenue is now accruing (and likely to continue to accrue, provided the rates of duty remain unchanged) at the rate of from forty-five to fifty millions of dollars per annum—the current importations and consumption being *in advance* of the estimates made by the revenue commission in their report of February, 1866.

By the House bill No. 718 the duties on tea and coffee are reduced fifty per cent., thus entailing a prospective loss of from eight to ten millions of dollars per annum in the customs receipts from these sources. This measure appears to have been very generally received with favor, on the ground that, as these articles are of almost universal consumption, an abatement of taxation upon them would result in special and direct benefit to the masses. That such a conclusion is fallacious, and that the effect will be in fact the reverse of what is anticipated, is, however, in the opinion of the commissioner, evident, for the following reasons: No principle in the economy of taxation, as has been already



stated, is better recognized than that a tax upon one of the necessities of life, is, in fact, a tax upon all; and that, therefore, so long as the necessities of the government require that this class of articles should be taxed at all, an abatement of taxation on one of them is simply equivalent to shifting it upon another. Under this condition of necessity, the main point of interest to the consumer is, that the taxes of this nature should be raised in the simplest, cheapest, and most equable manner, and afford the least possible occasion for an increase of the burden through duplication. In the case of tea and coffee, the duties are assessed mainly at five or six principal ports of the country, and, being wholly specific, are collected without delay and with little trouble. It is not probable, moreover, that the revenue on these articles is evaded by smuggling to any great extent, while under-valuation is impossible. Being, furthermore, of almost universal consumption, the duties levied upon them are very uniformly distributed, and fall upon the consumer in small amounts at any one time; while, as they cannot be considered necessities of life in a sense so absolute as breadstuffs and clothing, the payment of the tax, through their use, is, in a great measure, voluntary. Through these circumstances, therefore, the conditions of effectiveness, economy, and equality, as regards collection and distribution, are secured most perfectly. Tea and coffee, furthermore, being articles of standard use and general sale, forming directly no component part of manufactured products, it is at all times within the power of the consumer to accurately and easily determine their importing price, as well as the duties assessed upon them; thus obviating, in the first instance, any extensive duplication of taxation, and rendering it nearly impossible, in the second, for the unscrupulous dealer to unduly enhance prices, through the plea of excessive government taxation.

Let us next consider the conditions of raising an equivalent sum from a taxation on one or more of the products of domestic industry. We select iron and its manufactures as an illustration, for the reason that these articles yielded by internal taxation, during the fiscal year 1865, an amount (\$8,494,989) very nearly equivalent to what it is now proposed to relinquish from the customs revenue, through the abatement of fifty per cent. on the duties on tea and coffee. It must be obvious, in the first place, that the collection of this amount of revenue from iron and its manufactures is an exceedingly complicated matter. In the place of five points of collection, the collection districts extend over every furnace, rolling-mill, forge, foundry, machine-shop, and hardware establishment in the country; entailing an additional proportionate increase of expense and taxation. As comparatively few, moreover, of the manufactures of iron come to the consumer, except as the result of several processes; and as each process, in turn, is levied upon by the tax collector, an extensive duplication of taxes, and a great enhancement of prices, necessarily follows; and as the details of this duplication of taxes cannot, in a majority of cases, be known to the consumer, the unscrupulous dealer is freed from nearly all restraint in his efforts to enhance and maintain prices.

Again: iron being an essential component element of almost all forms of machinery, the taxation which enhances its price necessarily multiplies the price of all articles produced through its agency, thus restricting consumption and the extension of domestic and foreign commerce, and unfairly exposing almost every branch of domestic industry to a competition with foreign producers who are free from similar disabilities. And what is thus true of iron is almost equally true of almost every other article of ordinary domestic production.

In confirmation of the position taken it may be also added that there is a close correspondence between the duties levied on tea and coffee in the United States and in the leading states of Europe, and, therefore, an equality as regards this form of taxation; while in the latter countries domestic industry is almost universally exempt from taxation.

If, however, it be urged that our argument loses in weight through the circumstance that the government has at present an available surplus revenue, and that, therefore, so high a tax on tea and coffee is not necessary, we reply, that so long as the government is under the necessity of taxing the industry of the country at all it cannot fairly claim to have any legitimate surplus revenue; while, so far as the question is one of relief to the masses, we maintain that a reduction of internal taxation to the amount of eight or ten millions of dollars will diminish the burden on the masses, through a reduction of prices, to a three or four-fold greater extent than what would be experienced through the abatement of duties to a sum equivalent to that above named on the articles of tea and coffee.

Finally. That the present tax on tea and coffee is not regarded by the community as a burden, is, we believe, clearly proved by the circumstance that the consumption of these two articles, and also of sugars, has increased more rapidly since the present system of national taxation was adopted than that of any other article on the whole list of assessments. The commissioner, therefore, earnestly recommends that no change be made in the existing rates of duty on tea and coffee.

For similar reasons the commissioner would also recommend that no material change be made in the present rates of duty on spices.

In respect to sugars some slight alteration in the existing rates of duty may be necessary. During the last few years such extensive improvements have been made in the machinery and processes for the manufacture of sugar from the cane that an improved article can now be produced at a much less cost than formerly.

This improved product of foreign sugar can now be entered at a duty which is not equivalent to and does not compensate for the aggregate taxes (tariff and internal revenue) paid by the refiners on a lower grade of sugars and on their products. The law, as it stands, therefore, offers, in fact, a bounty to the foreign producer in competing with the American refiner, and threatens to destroy the prosperity of the great industry of sugar-refining in the United States.

The relief, therefore, needed may be given either by slightly changing the duties on the various grades of sugar—a measure asked for by the refiners, but earnestly opposed by the importing and grocery interests—or by entirely removing the internal taxes on the products of refining. The question is a difficult one to determine, and the commissioner asks for it the careful consideration of Congress.

In respect to the tariff on spirituous liquors, the main question to be determined is, what rates will prove most productive of revenue? it being, it is assumed, a settled principle of our revenue system that the taxation on articles of this character is to be limited only by the consideration above stated.

On brandies and spirituous liquors, other than wines, the returns of importations for the year 1865 apparently indicated that the existing rates of duties were all but prohibitory; the importations of brandy into the port of New York for the first ten months of 1865 having been only 4,376 packages, (i. e., 789 half-pipes, 2,313 quarter-casks and barrels, and 1,974 cases.) For the corresponding period of 1866, however, the importations of brandies into the same port are returned at 32,043 packages, (i. e., 752 half-pipes, 15,502 quarter-casks and barrels, and 15,789 cases,) thus showing a large increase in quantity as well as in revenue.

The returns of importations of spirituous liquors, distilled from grain, for the first ten months of 1866, also show an increase of three hundred per cent. over those of the corresponding period of 1865. As the present rate of duty imposed on "gins" and other spirituous liquors distilled from grain is, however, greatly disproportionate to their invoiced value, the commissioner is of opinion

that a reduction of the duty on these liquors from two dollars and fifty cents (gold) to two dollars per gallon would be attended with an increase of revenue.

The total amount of revenue derived from the importations of brandies and spirituous liquors, other than wine, during the fiscal year 1866, according to the returns of the Treasury Department, was \$4,164,219. The amount of revenue derived from the same sources in Great Britain during the year 1865, with about the same rates of duty, was returned at \$17,336,750.

On wines, the commissioner recommends that the ad valorem system be swept away at once and for ever; its adoption having proved detrimental to all legitimate business, destructive of revenue, and an endless source of litigation between the government and the importers. The ad valorem principle being abandoned, only two other methods of assessing duties upon wines are available. First, the English method of assessing the duty according to the percentage of spirits contained in them; and, secondly, the establishment of one specific duty per gallon upon all wines, irrespective of value. Pending an opportunity for a careful examination into the merits of the first method, the commissioner would recommend the adoption of the second; and that the rate be made specific at fifty cents per gallon on all wines containing less than thirty per cent. of alcohol. On wine in bottles, this duty, by the imposition of three cents additional on the bottle, would be increased to sixty-five cents per gallon.

If the rate named may seem too low a duty to be imposed on an article so essentially a luxury as wine, the commissioner would ask attention to the following facts. According to data derived from the Treasury Department there were imported for the fiscal year ending June 30, 1866, 9,476,814 gallons of wine. Of this quantity, 8,542,416 gallons were returned as valued at less than fifty cents per gallon, and paying a duty of twenty cents per gallon, and twenty-five per cent. ad valorem; 686,628 gallons valued at over fifty cents and not over one dollar per gallon, paying fifty cents per gallon, and twenty-five per cent. ad valorem; and 247,770 gallons valued at over one dollar per gallon, paying one dollar per gallon, and twenty-five per cent. ad valorem. It is therefore evident that the rates proposed, while they are satisfactory to the importing interest, are really a large average advance upon the existing tariff.

The tariff rates established on cigars by the act of July 25, 1866, are almost prohibitory, and on some varieties are entirely so, resulting in a considerable loss of customs revenue to the government. As an illustration the importation of a variety of cigars, known as "Swiss cigars," which are reported to be made to a considerable extent from American tobacco, may be cited. The invoice cost of these cigars is \$6 50 per thousand, and, as they average eight pounds in weight, the specific duty of \$3 per pound amounts, in the first instance, to ..... \$24 00  
to which must be further added an ad valorem duty of fifty per cent., or. 3 25

Making a total impost per thousand of ..... 27 25

a sum equivalent to an ad valorem tax of 419 per cent., and making the total cost of the above cigars, when offered in the American market, exclusive of freights, commissions, and other charges, \$33 75, gold, or (at 40 per cent. premium) \$17 25 currency. As might be expected from this showing, the importation of Swiss cigars has entirely ceased.

In view, however, of the very full examination and discussion of the tariff on cigars given by Congress and its committees at the last session, and in view of the fact that the domestic tobacco interest is almost unanimous in favor of the continuance of the present rates, the commissioner has not felt warranted, without an opportunity for further examination, to recommend any change in the existing rates.



## MANUFACTURES OF COTTON.

A careful examination has been made of the duties upon manufactures of cotton, and of their relative proportion to the internal taxes, and it is believed that no material change should be made, at present, in the rates of duty imposed by the existing tariff. It has been proved to the satisfaction of the commissioner, that at the date of September, 1866, the internal taxes upon the great mass of plain cotton goods made in the United States amounted to between thirteen and fourteen per cent. upon the whole cost of manufacture, without making any allowance for loss of interest caused by the additional cost of erecting mills arising from the imposition of internal taxes upon the materials and machinery required therefor.

Upon fine and fancy goods, and upon printed goods especially, the proportion of taxes to cost is greater, and is estimated at over fifteen per cent. In view of these facts, after providing for the imposition of specific duties upon all woven cotton goods, a clause has been added providing that these specific duties shall amount to at least thirty per cent. upon brown, thirty-three and a third per cent. on bleached, and thirty-five per cent. on printed cottons.

A moderate reduction is recommended in the rate of specific duty imposed upon the coarser and more staple goods, being such as are used by the poorer classes, but it is not believed that any material increase to the revenue can be expected from such reduction, inasmuch as the home manufacture of such goods is not exposed to any great foreign competition in the home market. It is claimed by the advocates of protection that the adoption of that policy would ultimately result in the home manufacture of fabrics and other articles at a cost less than that at which they could be imported; and it must be admitted that, either through protection or some other cause, the production of heavy cotton goods had become so well established as to have supplied not only the home market, but to have competed in other countries, especially China and India, with English fabrics to the extent of from eight to eleven millions per annum for several years before the late war. But the manufacture of these heavy fabrics is now seriously burdened by the pressure of internal taxes, and the export of them is at present very small, although provision has been made in the internal revenue law for a drawback of as many cents per pound on the pound of cloth exported as had been assessed on the pound of cotton used, and also for a drawback equal to the ad valorem tax imposed upon the finished fabric. Such, however, has been the enhanced cost of labor arising from heavy taxation on commodities consumed by the operatives, and the enhanced cost of manufacture caused by the taxes upon coal, oil, leather, transportation, iron, and steel, and for which no drawback is or can be allowed, as to render it extremely doubtful whether the export of cotton fabrics can be resumed to any large extent until the internal taxes are very much reduced. It has been proved to the satisfaction of the commissioner that the amount of such indirect taxation (estimated in gold by reducing currency to gold at the rate of one hundred and forty) would amount to a profit of about nine per cent. per annum upon the investment required in England for the erection of a mill to produce these heavy fabrics. In consequence of this state of the facts very many of the coarser mills have been or are being altered, at heavy expense and after a long period of idleness, so as to adapt them to the manufacture of medium or fine goods for the home market.

The commissioner has made a change in the classification of cotton fabrics, providing that all plain woven and simple or uniformly woven twilled goods shall be included in three classes, between which the distinction is made as before, by counting the threads. This method is, on the whole, believed to be the most simple that can be determined on, but as there has been some uncertainty and many disputes arising from the difficulty of counting threads in fancy

woven goods, a fourth class has been added in which all such goods are comprised.

The duties recommended upon Class 2, in which class is comprised the great bulk of cotton goods used in this country, are mainly the same as those imposed by the present tariff upon plain goods of the same class; the only change from the present tariff being from twenty per cent. to fifteen per cent. in the additional ad valorem rate upon plain goods when colored, stained, painted, or printed; from which change a moderate increase of revenue may be expected.

It has been satisfactorily proved to the commissioner that without making any allowance for the increased cost of erecting factories at the present time, and the consequent loss of interest upon the additional capital expended, the internal taxes upon the great range of cotton goods are correctly exhibited in the following table, basing the cost of manufacture upon the rates of wages paid in September, 1866, and the price of cotton at the same date, viz: thirty-five cents per pound for middling uplands :

*Unbleached fabric, thirty-six inches wide, classes 1 and 2.*

Threads to an inch, warp and filling.		Number of yards to one pound net, being product of 1 2-10 lbs. of cotton.	Cost per yard.	Taxes per yard, included in the cost.	Per cent. of taxes on cost.	Specific duty recommended.	Specific duty, taxes being deducted.	Minimum duty recommended in case the specific duty is not as much.	Per cent. of minimum duty on home valuation, after deducting taxes.
<i>Warp.</i>	<i>Filling.</i>	<i>Yards.</i>	<i>Cents.</i>	<i>Cents.</i>	<i>Per cent.</i>	<i>Cents.</i>	<i>Cents.</i>	<i>Per cent.</i>	<i>Per cent.</i>
50	50	3.20	17.20	2.36	13.72	4	1.64	30	16.28
48	48	2.80	18.85	2.57	13.63	4	1.43	30	16.37
56	60	4.00	14.94	2.04	13.65	5	2.96	30	16.35
64	64	3.70	16.55	2.24	13.53	5	2.76	30	16.47
64	64	5.30	13.15	1.76	13.38	5	3.24	30	16.62
68	72	4.11	15.80	2.13	13.47	5	2.87	30	16.53
72	80	4.05	16.91	2.23	13.18	5	2.77	30	16.82
84	84	4.00	17.42	2.34	13.45	5	2.66	30	16.55
84	100	3.69	19.18	2.55	13.21	5	2.45	30	16.79
100	100	4.11	18.75	2.47	13.17	5	2.53	30	16.83

From this table it will at once appear, that, if an allowance be made of a portion of the duties imposed, as an offset or equalization of the internal taxes, (either from the specific rate or from the minimum ad valorem recommended in case the specific duties do not amount to a certain given per cent.,) the remainder of the duty represents a low rate of assessment rather than a high one, and it is believed that the interest of the revenue will not allow any greater reduction in the existing rates other than those recommended.

That the existing rates of duty have not prevented the importation of large quantities of cotton fabrics during the last few years is shown by the following table; and as the duties recommended are substantially the same as now, the course of trade will probably not be interrupted :

IMPORTS OF COTTON MANUFACTURES.

1861.....	\$25,427,250
1862.....	11,786,319
1863.....	18,018,738
1864.....	17,197,345
1865.....	22,010,260
1866.....	30,166,301

The bulk of the cotton goods now imported enters immediately into consumption, and cannot be speedily produced at home; especially so long as all the

metals and the cost of tools and machinery of production and transportation are as heavily burdened with taxation as at present.

In order to exhibit more clearly the onerous nature of the internal taxes upon our manufactures, and the tendency of such taxes to destroy our export trade, the commissioner has caused to be prepared the following statement, to which careful attention should be given in connection with the recommendation previously made, that the internal taxes should be reduced.

It is exceedingly desirable that we should export finished manufactures rather than the raw product of the soil or the mines, and great progress had been made prior to 1860 in the export of heavy cotton goods, the amount, as has been stated, having been \$8,000,000 to \$11,000,000 per annum.

Every possible measure has been taken by Congress to foster this export by the allowance of drawbacks, but no drawback can be allowed for indirect taxation.

The cost of a mill for the production of the heavy sheetings and drills formerly exported, of the capacity of ten thousand spindles, would be at this date not less than \$330,000. The product of such a mill would be 1,250,000 pounds per annum. The cost at this date of such a product would be \$660,125; of which the taxes would be \$90,125, or 27.31 per cent. upon the capital. Of this large amount of taxes, no drawback is allowed, or can be allowed, for the amount of \$16,000 of estimated indirect taxation; and the foreign manufacturer has, therefore, the advantage of \$16,000 in all foreign markets.

A mill of ten thousand spindles can be put in operation in England for the manufacture of the same goods for about \$130,000; and if the \$16,000 advantage be reduced to gold, at the rate of one hundred and forty, it amounts to \$11,428, or nearly nine per cent. upon the English capital. The reason is therefore obvious why we can no longer exchange cotton fabrics, to any great extent, for the teas of China, or for the saltpetre and gunny cloth of India, yet there is better provision for the allowance of drawback upon cotton fabrics exported than upon almost any other of the manufactures of the country.

The proportion of cost set apart as representing the taxes included therein is intended to cover—

1. The tax of three cents per pound upon raw cotton and the customary per cent. usually allowed for waste, viz., one-sixth, computed upon the amount of the tax of three cents, or one half cent per pound, making the allowance for the tax of three cents on the raw cotton, three and a half cents upon the cloth, (the drawback allowed in case of export being three cents on the pound of cloth.)

It may be objected that the internal tax of three cents per pound is assessed also upon raw cotton shipped to other countries, but as American cotton forms for the time being the lesser part of the supply of the world, this objection cannot be allowed.

2. The tax of five per cent. upon the sale of the finished fabric; and in the computation this tax is assessed upon a price which would yield the manufacturer ten per cent. profit.

3. An allowance is made, which has been pronounced by many experts to be insufficient for the additional cost of oil, fuel, iron, and steel for repairs, transportation, leather, &c., &c., and for the increased cost of the living of the operatives, growing out of the imposition of taxes upon articles consumed by them. The rate of this allowance is computed at one-fifth the increased cost of labor, and of all supplies other than cotton, over the cost of the same items in 1860, this allowance being equal to nine and one-quarter per cent. upon the present cost of such labor and supplies, exclusive of cotton.

It should also be stated that this third item of allowance for taxes, being the only one dependent upon judgment and not capable of positive proof, amounts to but  $2\frac{6}{100}$  per cent. on the total cost of manufacture, out of an average total



taxation of thirteen and a half per cent., the remainder being capable of absolute demonstration.

As has been before stated, in the estimate of thirteen and a half per cent. total taxation, no allowance is made for the increased cost of erecting factories, and the consequent loss of interest; if this item were added, the proportion of cost of goods to be set aside for taxes would be over fifteen per cent., and the proportion of duties applied as an offset for the taxes would be proportionally greater; but it is unnecessary to include this item in order to prove that neither the duties imposed by the existing tariff nor the range now recommended are prohibitive or highly protective, but on the contrary they are not above the admitted revenue point.

On the finer fabrics included in Class 3, a small increase of duty is recommended. These goods, especially when colored or printed, are articles more of luxury than necessity, dependent upon style and finish, and the consumption of which is but little affected by moderate or even high duties, as they are used mostly by the wealthy classes. The increase of duties upon these fabrics is recommended purely as a revenue measure.

Upon spool-cotton a moderate reduction is recommended, and upon unwound thread and yarn, a clause in the existing tariff, which would be prohibitive were it not inoperative, is omitted, and in place thereof a graduated scale of duties is recommended. There have been large additions made to the spindles of the country for producing fine cotton yarns during the past year, and as they have been built at very high cost it is believed that any sudden and large reduction in the duties upon thread might cause great injury to this partially established industry, without yielding any compensating gain to the revenue.

A moderate specific duty is recommended in addition to the ad valorem rate upon cotton hosiery. This manufacture has been lately established in the United States, and now employs a large number operatives and of capital. It has been started, moreover, upon machinery mostly imported at very high cost, and requires such attention as the interest of the revenue will allow.

If it may appear that undue attention and space have been given to the revenue derived from manufactures of cotton, it should be remembered that there is scarcely any other branch of manufacture in the United States in which the cost can be ascertained with such absolute accuracy, and the relation of internal taxes to the cost and to the duties so clearly defined; and it may be also added, that despite the prosperity of a portion of the manufacturers, there are few branches of business upon which the present system of internal taxation bears more onerously, or whose investigation proves more clearly the expediency and necessity of a speedy reduction of the internal tax on manufacturing industry elsewhere recommended.

It may here be stated that no desire has been manifested on the part of the great majority of the cotton spinners for the passage of a highly protective tariff.

Upon this point there appears to have been a wide-spread misunderstanding, it having been supposed that the large profits made by a portion of the cotton mills of New England have been in consequence of supposed highly protective duties imposed by the existing tariff. Such, however, is not the fact. The existing duties are not mainly of that nature, and the profits have been made by a portion of the mills only. The coarser mills of the country have, in some cases, made large profits on the rise in cotton, but for three years after the beginning of the war, goods would seldom pay the cost of production if made from cotton purchased near the time of sale, and those mills which were not fortunate in their cotton purchases, in many cases made very heavy losses, of which not much notice has been taken except by the owners.

Upon the medium and finer fabrics large profits have undoubtedly been made for the last two years, not in consequence of protection, but because the country,

having more money in circulation and more apparent means wherewith to purchase, demands a better grade of goods than formerly; and while there has been, from 1860 to 1865, inclusive, little increase in the number of cotton spindles, there has been a great increase of population. During the era of very high prices consumption was much curtailed, but when the prices of goods fell with cotton to a moderate point, a demand ensued for the finer and better grades of cotton cloth, even beyond the capacity of spinners to supply.

The rapid extension of mills and the erection of new ones have been for a time prevented by the diversion of skilled labor from the machine-shops, and also to a far greater extent by the imposition and duplication of taxes upon iron and steel. But despite the excessive cost of erecting mills and machinery, which is now nearly or quite double the cost in 1859 and 1860, the large profits have had their legitimate result, and a large extension of manufacture may soon be expected, with a probable equalization of prices and profits. During the year ending September 1, 1866, over 200,000 new spindles went into operation, and mills to contain about 530,000 spindles are now under way, nearly all upon the medium and finer fabrics—the aggregate increase being 730,000 spindles, or more than fourteen per cent. on the whole number existing in 1860.

#### WOOL AND WOOLLENS.

In respect to wool and woollens, and especially to so much of the House bill No. 718, as proposes to increase the duties on the importation of these articles, the commissioner would report as follows:

The tariff legislation in respect to these products, up to the present time, has been extremely variable and often inconsistent in its character. Thus, the tariff of 1842 imposed a duty of three cents per pound specific and thirty per cent. ad valorem upon wool costing eighteen cents per pound or under; in 1846 the rate was reduced to thirty per cent. ad valorem, and in 1857 this class of wools was made duty free. In 1861 the duty on the same grades was fixed at five per cent. ad valorem, and so remained until 1864, when the duties were further advanced to the existing rates of three cents per pound specific on wools costing twelve cents per pound or less, and six cents per pound on wools costing more than twelve cents and less than twenty-four cents.

Near the close of the year 1865, in view of the evils resulting from such instability of legislation, and in view, furthermore, of a feeling of antagonism of opinion in respect to the tariff, which has always undoubtedly prevailed to some extent between the wool-growers and wool manufacturers, a joint convention of the representatives of these two great interests was called with the hope that a full and mutual discussion between the two parties would lead to the acknowledgment of a harmony of interests on the one hand, and to a concurrence of sentiment in respect to future tariff legislation on the other. This meeting was held at Syracuse, New York, December 13, 1865, and was numerously attended. It does not appear, according to representations made to the commissioner, that the woollen manufacturers, through whom the call for the meeting originated, had any expectation that action would be taken looking to any increase of duties upon wool over and above those then existing; but, on the contrary, they hoped and expected that the wool-growers would concede the propriety of a reduction of rates on those classes of wools—like the “combing” and carpet wools—which are not produced to any extent in this country. They were, however, met with the demand from the wool-growers that the duties on all unwashed wools, except carpet wools, should be advanced from the existing rates of six cents per pound to twenty cents per pound, and twenty per cent. ad valorem. After earnest discussion, however, these rates were abated to *ten* cents per pound, and *ten* per cent. ad valorem, and were accepted by the representatives of the manufacturers on condition that thirty-five per

cent. ad valorem additional should be imposed on imported woollens over and above an aggregate sufficient to reimburse the manufacturer for the duties on wool and dye-stuffs and his expenses for carrying the same, or thirty-five per cent. ad valorem in addition to reimbursing specific duties, amounting to fifty-three cents, as a minimum, on each and every pound of woollen goods imported. "Nothing less," say the committee in their report to the revenue commission, "than a specific duty of fifty-three cents per pound on such manufactures will be sufficient to place the manufacturer in the same position as if he had his raw material free of duty—a position which he must demand as an imperative necessity for the preservation of his industry."

On this basis, a schedule of duties on wool and woollens was arranged, which is substantially the same as now embodied in House bill No. 718.

A careful examination, however, of the whole subject, the opportunity for which, owing to a limitation of time and the pressure of other business, was not afforded to Congress or its committees at its last session, leads the commissioner to the conclusion that the schedule of rates in question, proposed as the basis of the future tariff on wool and woollens, is of a character not warranted by the circumstances of the case, and prejudicial alike to the true interests of the wool-grower, the revenue, and to the great mass of consumers and taxpayers throughout the country. A full confirmation of these views, it is believed, will be found in the following summary of facts and conclusions:

*First.* According to the report of the executive committee of the Wool-Growers' Association, submitted to the revenue commission, the present annual production of wool in the United States is about one hundred million pounds.\* Assuming the average price to the grower of washed and unwashed wool at fifty cents per pound, we have as the entire annual value of the clip, fifty millions of dollars in currency, or about thirty-five millions three hundred and ninety thousand dollars, present gold valuation, (Dec. 1, 1866.)

Now, the motive in imposing the proposed minimum duty of *ten cents per pound specific* and *ten per cent. ad valorem*, is manifestly to raise the value or price of the American wools to the same extent; and if it fails to do this, the object of the wool-grower will certainly not be attained.

The number of sets of woollen machinery or series of cards employed in the United States, reported to the Wool Manufacturers' Association in October, 1865, was four thousand one hundred,† consuming 2,252,545 pounds of scoured wool, and substitutes for wool, per week; but these returns, it was stated, did not probably indicate more than three fourths to four-fifths of the sets then in actual operation. Suppose, however, the balance to consume wool equal to the shrinking from the cards to the manufactured goods—and there is no doubt but they will do more than that—we have, then, as the weekly product of the country, (in prosperous times,) two million five hundred thousand pounds of cloth per week, or one hundred and seventeen millions of pounds per annum.

Again, the weight of the woollen goods imported into the United States during the fiscal year 1866, the commissioner, after a careful examination, estimates to have been as follows:

Woollen goods proper.....	17, 000, 000 pounds.
Carpets.....	2, 500, 000 pounds.
Dress goods, bunting, and worsted manufactures.....	13, 500, 000 pounds.
Total.....	<u><u>33, 000, 000 pounds.</u></u>

\* The estimate of the Agricultural Department of the "clip" of 1866 is one hundred and seventeen millions, an estimate, in the opinion of the executive committee of the Wool-Growers' Association, altogether too high.

† See report of the revenue commission. page 424.



These results, therefore, indicate the present average consumption of manufactured woollens in the United States to be about one hundred and fifty million pounds per annum.

It must be evident, now, that, to the extent to which the cost of wool is increased to the American manufacturer, through the increased duties on his raw materials, it will be necessary to impose an equivalent increase of duties on the importation of foreign woollens, otherwise the increased price of wool, growing out of the duty, would act as a bounty in favor of the foreign manufacturer, and prove speedily disastrous both to the American wool-grower and to the American woollen manufacturer.

To balance the duties proposed upon wool, the executive committee of the woollen manufacturers claim, and endeavor to prove it to be essential to the preservation of their industry, that, for every cent of duty imposed on wool, four cents per pound must be charged on all woollens imported. It is also clear, that if the price is to be enhanced to the extent of the duty, the advance must be estimated alike on goods made of domestic as well as of foreign wool. Consequently, for every cent of duty imposed on wool, the American consumer will be taxed four cents per pound on his manufactured woollens; which tax on the present annual consumption of the country, viz: one hundred and fifty million pounds, would amount to the sum of six million dollars for each cent of duty imposed on wool.

Assuming the existing rate of duty upon unwashed wool at six cents\* per pound, the present annual tax for the protection of this interest is, therefore,  $(\$6,000,000 \times 6 \text{ cents} =) \$36,000,000$ ; but at the proposed rate, assuming eleven and a half cents as the minimum, this tax will be further increased  $(\$6,500,000 \times 5\frac{1}{2} =) \$32,250,000$ ; or, in other words, the proposed tariff on wool and woollens will tax the community (if it should have the effect sought by those who propose it) to the extent of seventy-one millions two hundred and fifty thousand dollars per annum for the protection of an interest, the whole annual value of whose product, as we have already shown, cannot be considered in excess of thirty-six millions of dollars gold valuation. Can any such amount of taxation, on an absolute necessary of life in this country, be justified under the plea of protection to American industry, and that industry one which cannot claim high protection on the plea that it is not yet well established?

*Secondly.* Let us next consider whether the business of wool-growing, at the time the bill under consideration was framed, was in a condition to warrant such an extreme demand for protection.

The average price for medium American washed wools in the New York market, in the latter part of 1865, was from sixty to sixty-five cents. The average price of the same wools from 1827 to 1862 was forty-two and eight tenths ( $42\frac{8}{10}$ ) cents; the average premium on gold during the period first mentioned was forty-six per cent.; it therefore appears that when the rates under consideration were matured and demanded as a necessity, the wool-grower was receiving a price equivalent to the average price before the war; and that the growing of wool at those prices was then profitable, is abundantly proved by the following quotation from the best authority in the United States on this subject, viz: the president of the American Wool-Growers' Association:

"How very striking is the fact that, during thirty-eight years, [ending January 1, 1862,] and with all the disturbing causes to the wool market, there has not

\* A part of the wools imported, viz: the carpet wools, are subjected, both under the existing and proposed tariffs, to a less rate of duty than six cents per pound; but as the minimum rate of duty on all wools, costing less than twenty-four cents per pound, owing to the addition of freights, charges, and commissions, to their invoice value, is now more than six cents; and as all wools valued at over twenty-four cents per pound are subjected to duties of ten cents per pound and upwards, the average assumed as the basis of the calculation respecting taxation is rather diminished than exaggerated.

been a single year in which the average price ( $42\frac{8}{10}$ ) for the wool marked 'medium,' would not *now*\* pay the actual cost of producing our heavy-fleeced American Merino wools. \* \* \* Of the production of how many other of our great staples of industry can as much be said?"

The low prices of wool at the present time are no legitimate arguments in respect to this question, inasmuch as they are abnormal in their character, and are due mainly to a general depression of business, consequent upon an anticipated reduction of prices, and to an over-importation of foreign wools in the spring and summer of 1866, stimulated by the prospect of an advance in the tariff.

*Thirdly.* But laying aside all other considerations, let us next inquire whether the granting of the proposed rates by Congress will afford to the wool-growers the relief which is confidently expected.

The trouble under which the wool-grower at present labors is one and the same affecting every other branch of industry in the country, viz: a most extraordinary advance in the cost of all the elements entering into production. To remedy this state of things the wool-grower now proposes to make the cost of production still higher; for it cannot be supposed that he alone, of all the producers of the country, is to be allowed to advance the price of his products without submitting to an equivalent advance in the price of all others.

The present prices of New England, New York and Ohio unwashed wools (New York Price Current, November 3, 1866) range from thirty to forty-six cents per pound, and at these rates it is claimed that the business of wool-growing, particularly in the States of New York, Pennsylvania, and Ohio, is very far from remunerative. A higher rate of duty is therefore asked on the importation of the foreign competing wools, the principal and cheapest of which—the South American or Mestiza unwashed—was quoted in New York at the above date at from twenty-four to thirty-four cents per pound, (currency.)

The production of cheap wools, however, is not confined to foreign countries. Wool from Texas is now offered in New York at from twenty to thirty-two cents per pound, and it was claimed before the war that wool could be produced in that State as cheap as cotton, or from five to ten cents per pound. Whether this claim was an exaggerated one or not it is immaterial to discuss, but the commissioner would ask attention, first, to an authoritative statement of the president of the American Wool-Growers' Association, to the effect, that while the cost of keeping a sheep on the high-priced lands of New England and New York is two dollars per annum, the cost in the southern and southwestern part of the United States "does not exceed twenty-five cents per head per annum."† And secondly, that the results of a careful examination of Texas, made during the past year by an experienced northern wool-grower, and submitted to the commissioner, give fifteen cents per pound as the present estimated cost of raising wool in that State.

At the present time, moreover, the production of wool in southern Kansas and in New Mexico, where the conditions of cost are nearly the same as in Texas, where the sheep feed out the year round, and where two shearings are not uncommon, is increasing with great rapidity. It is also reported to the commissioner that the cost of raising wool in the great States of Minnesota and Iowa is not in excess of one-half of the cost of product in Ohio; while in California, whose product of wool is rapidly increasing, (and is now sold in New York, after transportation around Cape Horn, at from twenty to thirty-six cents per pound,) the cost of wool, by the census of 1860, was returned at only twelve and a half cents per pound. And as touching the question of locality in wool-growing it should be borne in mind that the cost of transporting wool is less in comparison with its value than of any other agricultural product; the ratio, from a point

\* September, 1866.

† Randall's Practical Shepherd, pages 97, 98, 1863.

two hundred miles west of Chicago, to the seaboard, having been established some years since as eighty per cent. on the value of wheat; thirty per cent. on pork; twenty per cent. on beef; while on wool it was only four per cent.\* The inquiry, therefore, becomes a pertinent one, as to what protection the wool-grower of New England, New York, and Ohio, expects to obtain, as against the competing wools of other parts of the United States, which are already offered in the market at about the same price as the foreign Mestiza wool? and more especially, when it is considered that these cheap domestic wools are to receive, under the proposed increase of rates, an ad valorem protection, and a tariff stimulus as much in excess of that given to the wools of New England, New York, and Ohio, as the producing cost of the former is proportionately inferior to that of the latter. In short, is it not evident that any advantage to be derived from an increased duty on foreign wool—putting it as high as it could in any way be borne—must of necessity be delusive and of temporary benefit; and that for the future the business of wool-growing in the United States is to be regulated by climate, soil, and the value of land, rather than by any artificial influences resulting from tariff enactments? If the wool-growers of the older States are wise, we believe they will recognize this necessity, and seek to hold their own by raising choice sheep to recruit and revivify the flocks of the more favored States, and in turning their attention more fully to supplying the markets with mutton, leaving what can be obtained for wool as a mere make-weight in their calculations of profits.

Again, with the temporary increase in the price of wool, and a decrease in the price of cotton, the inevitable tendency must be to again rapidly bring in cotton as a competitor to wool; decreasing the consumption of the latter and increasing that of the former both as a separate manufacture and as a constituent for mixing with wool in the manufacture of woollens, with a view of reducing their cost. It needs, therefore, no gift of prophecy to predict that between stimulated domestic competition and the increased consumption of cotton, the wool-grower who now asks for higher protection will (if his request is acceded to) be ground as between the upper and nether mill-stone.

*Fourthly.* Let us next consider the relation which the growing and manufacturing of wool are to sustain to each other under the proposed tariff. As, under all ordinary circumstances, the American wool-grower cannot export his product to any foreign country with an expectation of profit, and is entirely dependent upon the American manufacturer for a market, it would seem to need no argument to prove that a state of prosperity on the part of the wool manufacturer is essential to and must precede a condition of prosperity on the part of the wool-grower.

To enable the manufacturers, however, to prosper—or, in other words, to produce cheaply and sell largely—it is necessary, not only that the raw materials should be afforded to them at fair prices, but also that they should not be restricted in the selection of varieties. No one country produces all the varieties of wool, but every country has its own distinctive qualities, adapted especially for some peculiar branch of the woollen manufacture. It is, therefore, evident that no country can make all the varieties of woollen goods unless it can go for its supply of raw material to such others as may be necessary, to obtain the varieties not raised within its own boundaries. To preclude the manufacturer from doing this, is equivalent to prescribing that his business shall not be allowed the privilege of obtaining that development which is enjoyed in all other countries.

That the granting of this latter privilege, moreover, to the manufacturer would not prove a detriment to the domestic producer, but rather a benefit, the experience of our own, and of all other countries, offers abundant proof.

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\* See statement of Hon. J. B. Grinnell, of Iowa; report U. S. Commissioner of Agriculture.



Thus, an examination of the prices of domestic wool, from 1827 to 1862, establishes the fact that the periods when the American wool-grower has obtained the highest rates for his products have been coincident with those of the lowest tariffs, and that this was especially the case from 1858 to 1860, when wools, costing twenty cents per pound and under were admitted into the United States free of duty. This circumstance finds a ready explanation in the fact that during the periods referred to, the American manufacturer was enabled to produce cheaply and sell cheaply, and, competing advantageously with the foreign producer, to furthermore sell largely; and that, under the increased consumption which followed, the supply of domestic wool became inadequate to the demand.

All who are familiar with the history of Great Britain, moreover, know that when that country first abolished the duties on foreign wool, the wool-growers made earnest opposition to the measure, in the faith that their interests would be destroyed; but, from that day to this, the wool product of that country has steadily increased with regularly advancing prices, subject only to those fluctuations which, from various disturbing causes, affect all trades and occupations. That the experience of France is also to the same effect, is shown by a recent report of M. Baudrillard to the Emperor of the French on this subject, in which it is shown that when the duty on wool was reduced, in France, from thirty-three to twenty-two per cent. ad valorem, the price of wool *increased*, and was maintained at from six to eight per cent. above the former rates. As an explanation of this, M. Baudrillard says: "The home production is not sufficient for the daily increasing wants of our industry. Every check thrown in the way of the latter affects its activity. As soon as our manufacturers cannot procure foreign wool they decrease their production, because they cannot find at home the required qualities, and the French wool, which they would have used to mix in, lies about in the markets. The statistical tables of England lead exactly to the same conclusions: high duty, low wool at home; moderate duty, or free wool, prices good at home."

*Fifthly.* To the extent to which we now deprive the American wool-manufacturer of advantages in the selection and cost of his raw material, to a certain if not to an equal extent do we increase those of his foreign competitors. The seventy million pounds of foreign wool annually imported into the United States to meet a demand which the production of American wool does not yet supply, will not cease to be produced because the American manufacturer is forbidden to take it. Diverted from its present channel of consumption it must find its way to the markets of Europe; and through the diminution of price, which always follows an excess of supply, an advantage will be given to the foreign over the American manufacturer largely additional to what he now possesses,\* and this, coupled with the use of shoddy and cotton, will lead to an

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\* This point is further illustrated by reference to the range of prices which has prevailed for *Mestiza* wools during the last ten years. Previous to 1857, the prices of these wools ranged from fifteen to eighteen cents in the markets of production. Under the tariff of 1857, which admitted wools costing less than twenty cents per pound free of duty, the competition of American manufacturers carried the price up to the highest point at which they could be admitted free. When, however, the free limit was reduced to eighteen cents, the price quickly responded by a similar reduction. The stoppage of the American woollen mills, at the commencement of the war, next reduced prices, by the cessation of demand, to nearly as low as they were previous to 1857. Under the tariff of 1864, subjecting all wool costing from twelve to twenty-four cents per pound to six cents per pound duty, the price still further declined, until *Mestiza* wools of good quality have been sold in Buenos Ayres at less than twelve cents per pound. If the duties proposed in House bill No. 718 should now become a law, experienced judges are confident that the price of these wools, in consequence of the entire withdrawal of the American demand, will fall still lower, so that the European manufacturers can obtain their supply for a less price even than the duties alone would amount to in the United States.

importation of cheap foreign woollens into the United States which no tariff, short of absolute prohibition, can suppress.

A further, and we think most valid objection to the proposed rates is, that their adoption will seriously impair the immediate gold revenue of the government, and thus delay the abatement or removal of the various internal and duplicated taxes on domestic industry, which are the real sources of the troubles under which the wool-grower, as well as every other American producer, now labors. The adoption of these rates will also tend to destroy a not inconsiderable part of the foreign commerce that yet remains to the United States. The large American carrying trade, which before the war was maintained with Brazil and other South American states, has, as already stated, been nearly annihilated, but a very considerable number of vessels are yet employed in the Cape of Good Hope and Australian trade, carrying out the products of American industry, and receiving for the same, in great part, the wools of those countries. If the proposed rates on wools are adopted, the commissioner is assured that nearly all these vessels will be at once withdrawn from this trade, inasmuch as the importation of a return cargo of wool will be impossible. That it may be clearly understood as to where the loss from the destruction of this trade will fall, we give the following summary of an invoice of a cargo of one of these vessels, (being but one out of eight or nine sent every year by the same firm,) which, within a recent period, cleared for the Cape of Good Hope to obtain a return cargo of wool:

	Value.
Flour, 1,985 barrels.....	\$17,168 00
Butter, 5,084 lbs.....	1,423 52
Cheese, 2,250 lbs.....	340 50
Fish.....	216 97
Maizena, 4,000 lbs.....	340 00
Candles, 3,120 lbs.....	649 20
Soap.....	77 28
Petroleum, 1,500 gallons.....	810 00
Tobacco, 53,257 lbs.....	23,763 97
Cigars.....	455 00
Dried apples, 3,135 lbs.....	227 29
Lamps, &c.....	159 37
Pails, tubs, and brooms.....	383 00
Ploughs.....	5,466 42
Road scrapers.....	666 64
Cabinet furniture.....	4,787 50
Charges.....	1,816 31
Total value of cargo.....	<u>59,133 66</u>

In all other civilized countries the sure road to national wealth is supposed to lie in the direction of exchanging manufactured products for the raw material of less civilized nations, and in realizing a profit on the carrying trade consequent on such an exchange. In the United States it is now seriously proposed, at least in the instance under consideration, to adopt a different policy.

The commissioner is well aware that the present depressed condition of the wool interest—both fibre and manufacture—may be referred to as a rejoinder to each and all the arguments thus submitted, and as a good and sufficient reason for an immediate advance of the tariff. An analysis of the causes which have led to this depression will, however, in his opinion, lead to an opposite conclusion, and establish the following facts:

*First.* That the present high duties on combing wools (formerly admitted free

under the reciprocity treaty) have, during the past year, almost entirely prostrated and crushed out the worsted manufacture; and that like causes in former years have also nearly destroyed the broadcloth manufacture, which formerly constituted fifty per cent. and upwards of the entire woollen industry of the country. Both of these industries, although requiring wools not yet raised to any extent in the United States as their basis, would, if in active operation, work up a very considerable proportion of American fleece, from twenty to thirty per cent., and their prostration, therefore, has not only deprived the American wool-grower of a very important and certain market for a portion of his surplus products, but has also diminished the inducement for the introduction of new breeds of sheep, and the introduction of new varieties of wool.

*Second.* During the period of the war, cotton, formerly the textile fabric of common consumption, attained and maintained so high a price that its use was greatly restricted, thus necessitating a most extraordinary demand for wool as a cheaper fibre, and leading to a great increase in the number of woollen manufacturers. At present this condition of affairs is reversed, and cotton, as the cheaper fibre, is rapidly resuming its normal position, and supplementing the use of wools, thus introducing a disturbing element which no legislation can remedy or prevent.

*Third.* Another curious and interesting fact brought out incidentally during the inquiries instituted by the commissioner relative to prices was the reception of testimony from almost every section of the country from dealers in and manufacturers of clothing, that rarely, in their experience, has so little of cloth and clothing been sold as during the past fall season; thus showing that the burden of taxation and the high prices of woollens have forced the people to the practice of a most unusual and rigid economy. It is now proposed to remedy these difficulties by making the prices of woollens still higher.

In presenting these views the commissioner would not be understood as advocating any reduction of the present rates of duty on wool, except so far as regards the combing wools. On the contrary, he favors and recommends their retention. But he is, at the same time, of the opinion that the duties, as they now stand, afford all the protection which this interest has a right to expect, having due regard to the questions of revenue and prices, and all that they ought on the grounds of expediency to receive. In considering this question of the increase of rates, it should be also distinctly borne in mind that by the act of July 28, 1866, which provided that, in determining the dutiable value of merchandise imported, the cost of transportation, packing, commission, &c., shall be added, the wool-grower receives an additional protection to that afforded by the former rates, of at least twenty per cent.

If, however, in the judgment of Congress, the facts and arguments presented herewith are not considered conclusive, and an increase of duties upon wool is resolved upon, the commissioner would ask that a most favorable consideration be given to the duties to be imposed on that class of wools known as "combing" or "worsted" wools. Wools of this character are not grown to any extent in the United States. In a report made to the revenue commission on this subject, on February 9, 1866, by a committee of the American Wool Manufacturers' Association, it was stated that at that time the annual production of worsted or combing wools was not sufficient to keep one worsted mill in operation.\*

\* "It is safe to say that not 300,000 pounds of combing wools are produced in the United States; and we export to Canada for her mills a much larger quantity of our fine wool. That this estimate is large, is shown by statistics of Ohio, the largest sheep-growing State in the Union, and furnishing about one-sixth of our whole production. The whole number of sheep in Ohio, in 1862, as shown by the agricultural reports, was 4,448,227. The number of Cotswold and Leicester sheep, producing combing wool, is set down for 1863 at only 3,324, which, at seven pounds per fleece, produced 23,268 pounds of wool. This multiplied by six, the proportion of sheep in the rest of the United States to Ohio, would make the whole product of combing wool 139,592 pounds."—*Report of National Association of Wool Manufacturers to Revenue Commission, January 18, 1866.*



Wools of this character are, however, now produced in Canada to the extent of about six millions of pounds per annum, and under the reciprocity treaty were brought into the United States free of duty. Under these circumstances the worsted manufacture, which, except in its application to delaines, hardly existed in the United States prior to 1860, originated and developed up to 1865 with a rapidity that has scarcely any precedent in the history of American manufactures, the amount of capital at that date being estimated at eight millions of dollars, with a yearly value of product not less than *ten millions* of dollars, exclusive of delaines. In 1860, sixteen English machines for the manufacture of worsted braids were all that were reported as in operation in this country, while at the commencement of 1866 the number of improved machines—costing about half the price of the English, and taking but about half the power to work them—was reported as about three thousand, requiring a capital of one million of dollars, and yielding an annual product of three millions of dollars.

By the termination of the reciprocity treaty these wools, before free, became subjected to a duty of about sixteen cents per pound, without any corresponding advance in the rates of duty imposed on the importations of foreign worsteds. An internal revenue tax of five per cent. on the domestic manufacture was also maintained in force. Under these circumstances the only result which could be expected has occurred, viz: the almost complete annihilation of the worsted manufacture—a business which, in all its branches, employs in France at the present time over three hundred thousand persons.

The only remedy for this state of things is to reduce the present duty of sixteen cents per pound on the importations of combing wools—six cents being, in the opinion of the commissioner, a fair revenue rate—or to place large additional duties on the importation of manufactures of worsted, sufficient to counterbalance the increased duties on the raw material. It is not believed that the reduction of duty on these wools, even to the extent of making them entirely free, can bring anything of detriment to the interests of the American wool-grower, inasmuch as the demand for these wools tends, at the present time, to greatly exceed the supply. Indeed, in England, at the present time, the future adequate supply of these wools is already becoming, with the manufacturers, a source of no little anxiety, and meetings have been called looking to the adoption of measures calculated to still further stimulate their production. It is further the opinion of the best authorities in the United States on this subject, that the country could readily and promptly consume twenty millions of pounds annually of this wool, provided it could be obtained. The present market price of Canada combing wools, November, 1866, ranges from seventy to eighty cents per pound, as compared with forty-five to sixty cents per pound for domestic fleeces. The commissioner, therefore, submits to the judgment of Congress whether any further protection is needed for this branch of industry, and whether any stimulus to the extension of this desirable branch of sheep husbandry in the United States can be offered, greater than that which will result from the development of the worsted manufacture.

Referring to the bill in detail, the commissioner would ask attention to certain features in its phraseology and construction which appear to him most questionable, and which have apparently escaped notice. Thus, for example, in House bill No. 718, section 1, lines 91–93, it is provided that the duty on wool of the first class, which shall be imported washed, shall be *twice the amount of duty* to which it would be subjected if imported unwashed. Now, the duty proposed on unwashed wool of the first class is ten cents per pound and ten per cent. *ad valorem*, but as the value of washed wool is at least double that of unwashed, the doubling of duty on the former will not be twenty cents per pound and *twenty per cent. ad valorem* on the latter, as a superficial examination of the rates would naturally indicate, but twenty cents per pound and *forty per cent. ad valorem*; while on “scoured” wools, which are *three times* the value of the

unwashed, the duties would be relatively thirty cents per pound and *sixty per cent. ad valorem*. The effect of these rates, most certainly, will be to entirely prohibit the American manufacturer from buying anything but the worst and most greasy wools in the foreign market.

To offset this, however, it will be seen, by reference to section 1, lines 91-96, of the same bill, that no provision whatever is made for any increase of duty on wools of the second and third classes *when imported washed, over and above what they would be subjected to if imported unwashed*, and, of course, as the bill now stands, no wools of these classes will be imported except in the washed condition.

An examination of section 3, (House bill No. 718,) so far as relates to the duties on carpets, has also led the commissioner to results which are singular and worthy of special attention. In proof of this he submits the following statements :

By the existing tariff, the duty imposed on velvet, Wilton, and Brussels carpets, valued at one dollar and twenty-five cents, or under, per square yard, is seventy cents per square yard ; valued at over one dollar and twenty-five cents per yard, eighty cents per square yard. To determine how far these duties are protective to the American manufacturer, the commissioner has caused to be made, by an expert, a careful analysis of *four* of the leading varieties of carpets above mentioned ; separating their components, and weighing each separately.

We ask attention to the results :

No. 1.— $\frac{6}{4}$  *English velvet carpet* ; duty eighty cents per square yard—Weight per square yard :

Hemp, or flax yarn-backing . . . . . 1.76 pounds ;

Wool . . . . . 1.34 pounds ; 3.10 pounds.

To compensate, now, for the duty on the hemp or flax yarn-backing of thirty per cent. *ad valorem*, we allow a duty of . . . . .  $13\frac{1}{2}$  cents per square yard.

For the duty on wool, at six cents per pound, allowing one-third for shrinkage (say six cents  $\times$  2 cents = 8 cents per pound) . . . . . 11 cents per square yard ;

Making the compensating duty, per square yard,  $24\frac{1}{2}$  cents per square yard.

No. 2.—Wilton carpet, best quality—Weight per square yard :

Hemp, or flax yarn-backing . . . . . 1.25 pounds ;

Wool . . . . . 2.13 pounds ; 3.38 pounds.

On which the compensating duties would be as follows :

On hemp, or flax

yarn-backing . . . 11 cents per square yard ;

On wool . . . . . 19 cents per square yard ; 30 cents per square yard.

No. 3.—*English Brussels*—Weight per square yard :

Hemp, or flax yarn-backing . . . . . 1.24 pounds ;

Wool . . . . . 1.11 pounds ; 2.35 pounds.

Compensating duty :

Backing . . . . . 11 cents per square yard ;

Wool . . . . . 10 cents per square yard ; 21 cents per square yard.

No. 4.—Bigelow Brussels—Weight per square yard :

Hemp, or flax yarn-backing . . . . . 0.74 pounds ;

Wool . . . . . 1.27 pounds ; 2.01 pounds.

Compensating duties :

Backing . . . . . 7 cents per square yard ;

Wool . . . . . 11 cents per square yard ; 18 cents per square yard.

It thus appears that under the existing tariff the manufacturers of the above specified varieties of carpets receive a protective duty over and above what is

required to reimburse them for the increased price of their materials—due to the duties levied on the same—of from forty to sixty cents per square yard.

That such an amount of protection is sufficient to compensate for the internal revenue tax of five per cent., the waste of raw material, and any difference in the cost of labor and rate of interest between the United States and Europe, especially when it is considered that the principal processes of manufacturing carpets are performed by machinery, no one, it is believed, can doubt, and yet the representatives of this particular branch of industry have sought to have imposed a duty of thirty-five per cent. ad valorem, in addition to what is given under the existing tariff; and this, too, when the duties on carpet wools, in the House bill No. 718, have been neither increased nor diminished. It need hardly be added that the manufacture of American carpets is reported to be in a highly prosperous condition.

The bill reported by the commissioner remedies, it is believed, the above and other imperfections.

The commissioner would recommend that the rates of duty upon druggets and bockings, proposed by the House bill, be retained, giving an advance on the existing rates; for the reason that, under these names, many goods can be imported requiring only a slight finish to fit them to be used as pilot cloths and beavers, and thus the intended duties on this class of heavy coatings would be evaded.

#### FLAX, HEMP, AND JUTE, AND MANUFACTURES THEREOF.

Prior to the introduction of modern cotton machinery into this country, flax was grown extensively, and spun and woven by hand in families. Almost every farmer raised flax, and nearly every family had a spinning-wheel, and many of them a loom. The product from these hand machines was comparatively large; but it has been gradually almost entirely superseded by goods woven in the power-loom; and the culture of flax for lint had, in 1850, nearly ceased.

The theory of cottonizing flax, or of working flax on cotton machinery, was suggested some ten or fifteen years ago; and many experiments, involving a considerable expenditure of money, have been made, but thus far with no substantial success; thus showing the folly of attempting to adapt raw material to machinery, and the necessity of adapting the machinery to the raw material. These experiments, however, and the excitement attending them, gave an impulse to the growing and the manufacture of flax, tow, and jute, and we now have in the United States about twenty mills working these materials, located chiefly in the middle and western States. These mills, or most of them, have been erected within a few years, and have the best and most approved machinery for manufacturing coarse goods, such as crash, burlaps, carpetings, coarse tow and jute cloths, shoe threads, grain and salt bags, &c., &c., using, mainly, the lint now saved from the straw of flax raised for the seed.

Flax for many years has been grown extensively in the western States for the seed, but the straw or lint, being considered as not only useless, but as a nuisance on a farm, has been generally burnt; now, however, this straw is carefully saved, and sold at a remunerative price, and the lint produced therefrom is by the use of modern machinery worked up into coarse fabrics, thus rendering the raising of flax by the farmer doubly profitable. An examination of the census reports show that, while in 1850 there was raised in the United States 7,709,676 pounds of flax, and 562,312 bushels of flax-seed, or a bushel of seed to  $13\frac{71}{100}$  pounds of flax, the product in 1860 was 3,783,079 pounds of flax, and 611,927 bushels of seed, or a bushel of seed to  $6\frac{18}{100}$  pounds of flax.

An inquiry respecting the development and condition of the flax manufacturing industry of the United States, instituted by the commissioner, has clearly established the following points: first, that the revival of the flax culture for lint followed, and did not precede, the establishment of flax manufactories; and



secondly, that an increased price and an increased demand for flax has been almost coextensive with the extension of establishments for its manufacture. Prior to 1856 the best "water" to "dew-rotted" flax raised in New York or New Jersey could readily be purchased for seven (7) or ten (10) cents per pound; the same article now commands a ready sale at from twenty (20) to twenty-five (25) cents per pound.

The increase in price for American *hemp* is even more striking. Thus, the average price of hemp from 1840 to 1850 ranged from eighty to one hundred dollars per ton; but with the establishment of manufactures for its consumption, the price has gradually advanced, until it now commands from three hundred to three hundred and fifty dollars per ton.

But notwithstanding the advance during the last ten years in the prices of flax and of hemp, the quantity produced has never been sufficient to meet the demands of the American manufacturer; neither has it been possible within the last *ten* years to purchase, at any one time, any considerable amount of domestic flax, in open market. The fibre of American flax is in the main adapted only for the production of the coarser yarns and fabrics; a result which follows necessarily from the conditions of its culture. The main object of the American cultivation of flax has hitherto been the production of seed; and all investigations show that, when the seed is allowed to ripen, the fibre also matures and passes the point at which it is best fitted for the manufacture of the finer varieties of threads and linens.

On the other hand, the production of the finer varieties of flax necessitates a great amount of labor, for weeding and thinning, during growth; and also requires that the plant should be pulled (not reaped) before maturity—conditions which, in view of the high prices of labor and the demand for seed, must for many years inevitably preclude the production of these varieties in the United States.

The average price of the best American flax ranges from fifteen to twenty-five cents per pound. The average price of imported European flax is rarely less than thirty cents per pound, (gold,) and averages much higher. From this quarter, therefore, the American producer can experience no competition.

From the British provinces, however, flax is imported of a quality analogous to that of the American; but as the supply of flax is not now, nor has been for many years, adequate to the demands of the manufacturers, the competition of the provincial product can also be but of little moment.

For the manufacture of shoe-thread and the finer and better varieties of linen yarns, a certain amount of fine foreign flax to mix with the American is indispensable, and *must be had*, in order to maintain and secure the development of this industry in the country.

The commissioner therefore recommends, as a measure calculated to benefit alike the agriculturist and manufacturer, that the duties on flax be placed at the lowest point consistent with the necessity for revenue. If this course is adopted, it is believed that the flax manufacture and culture which is now successfully started in the United States will grow rapidly, and that we shall not only make all the coarse fabrics needed in the country, but also many of the finer ones.

*Jute*.—We come next to the consideration of *jute*, or "Indian hemp," which, although hitherto but little known or used as a raw material of manufacture in the United States, is rapidly becoming one of the most important articles in the commerce and manufacturing industry of Europe. As regards characteristics and quality, *jute* is not analogous to, and does not, in the opinion of the commissioner, compete with any of the products of the United States. Its color is somewhat lighter than that of flax; while its fibre, varying from fifteen to twenty feet in length, is coarser, weaker, and far less flexible than the fibres of the most inferior varieties of flax or hemp. It can be worked on either

hemp, flax, or tow machinery, and is especially adapted for the manufacture of coarse, heavy goods, such as gunny-cloth, gunny-bags, burlaps, canvas padings, carpet yarns, and twines, and other similar fabrics.

Gunny-cloths and gunny-bags are manufactured chiefly in India; burlaps and similar products are made mostly in Great Britain, though their manufacture has been commenced in this country.

The extent to which jute is used in Great Britain and in the United States, and its rapid extension as an industrial material in the former country, are shown by the following table, which exhibits the export from India of jute, in bales, from 1852 to 1865, inclusive.

Years.	Great Britain.	France.	United States.	All other places.	Total, at 300 lbs. a bale.	Pounds.
1852.....	47,865	2,021	4,929	-----	54,986	16,495,800
1853.....	81,267	4,009	6,977	341	92,594	27,778,200
1854.....	123,807	10,729	29,352	650	164,538	49,361,400
1855.....	203,303	15,250	24,933	1,755	245,241	73,572,300
1856.....	284,651	20,168	20,474	1,045	326,338	97,901,400
1857.....	242,770	24,055	31,740	2,555	301,100	90,330,000
1858.....	197,441	21,314	38,308	4,309	261,372	78,411,600
1859.....	391,741	28,713	27,725	1,519	449,698	134,909,400
1860.....	360,725	33,804	1,704	2,113	398,346	119,503,800
1861.....	301,798	36,283	16,501	1,466	356,048	106,814,400
1862.....	365,505	23,780	17,807	12,573	419,665	125,899,500
1863.....	707,078	12,555	12,120	13,794	745,547	223,664,100
1864.....	552,848	7,933	16,646	161,332	738,759	221,627,700
1865.....	754,714	8,999	28,804	26,260	818,777	245,633,100

We present also an exhibit of the export from India of gunny-cloth and of gunny-bags to the United States, from 1856 to 1865 inclusive, showing the number of bags, yards of gunny-cloth, and weight of both :

Years.	Gunny-cloth, at 2½ lbs. a yd.	Weight.	Gunny-bags, at 2 lbs. each.	Weight.	Aggregate weight.
1856.....	23,358,000	49,635,750	6,423,200	12,846,400	62,582,150
1857.....	15,003,570	31,882,586	4,669,650	9,339,300	41,221,886
1858.....	19,170,000	40,736,250	4,562,327	9,124,654	49,860,904
1859.....	25,489,020	54,164,168	4,266,400	8,532,800	62,696,968
1860.....	26,631,180	56,591,259	3,294,945	6,589,890	63,181,149
1861.....	8,517,060	18,098,733	3,208,725	6,417,450	24,516,203
1862.....	6,896,100	14,654,212	3,376,786	6,753,572	21,407,784
1863.....	669,600	1,422,900	3,703,000	7,406,000	8,828,900
1864.....	392,400	833,850	2,676,300	5,352,600	6,186,450
1865.....	1,834,920	3,899,205	6,875,215	13,750,430	17,649,635

It will thus be seen that the number of pounds of jute exported from India, manufactured and unmanufactured, taking as a basis the number of bales exported in 1865, and also the gunny-bags and the average of gunny-cloth exported to the United States, from 1856 to 1860 inclusive, amounts to the enormous quantity of 314,526,732 pounds, an amount equal to the weight of the entire cotton crop of the United States in 1830, and about equal to the number of pounds of cotton now consumed in the United States.

In view of the enormous and rapidly increasing use of this new raw material in Great Britain, the commissioner would fail in his duty if he did not earnestly ask the attention of Congress to the necessity of legislating in such a manner as will insure to the United States henceforth a participation in the profits of this great branch of industry.

The importations of jute, manufactured and unmanufactured, during 1865, into the United States, from India and Great Britain, are believed to be equal to 305,166 bales of three hundred pounds each, distributed as follows :

From India.....	28, 804 bales.
From Great Britain.....	10, 000 bales.
From Great Britain, manufactured goods (estimated).....	80, 000 bales.
From India, manufactured into gunny-bags and cloth.....	186. 362 bales.

Total..... 305, 166 bales,  
Or 91,549,800 pounds.

From the above table, it will be seen that more than one-quarter of the jute imported into the United States comes from Great Britain in the manufactured form—that is, made into coarse fabrics, such as burlaps, bagging, padding, &c., all of which could be easily made in this country, with moderate duties on the manufactured article, and the raw material admitted free or at a low rate of duty.

By encouraging the manufacture of jute goods in the United States a three-fold object would be gained: 1st. We should greatly increase our direct trade with India, by importing the jute; 2d. We should build up a manufacture especially desirable to us, as it would require but comparatively a small quantity of manual labor for the resulting product, the work being done almost wholly by machinery; and, 3d. The machinery used is equally well adapted to the working of the coarse tow and poor flax, made in such abundance in this country, and consequently would lead directly to the manufacture of linen goods.

At present, the duties on imported articles made of jute scarcely exceed the aggregate of the duties on the raw material and the home tax on the goods manufactured. For example, jute can be bought ordinarily in the market for one hundred dollars a ton; it is worth at present from one hundred dollars to one hundred and thirty dollars in gold, depending upon the quality; a fair average quality being worth one hundred and twenty dollars. The duty under the existing tariff is fifteen dollars per ton, equal to twelve per cent.; or, taking in consideration the loss in manufacturing, is nearly or quite equal to fifteen per cent. If to this add the revenue tax of five per cent., which is paid in part twice—that is, on the manufactured goods and on many of the articles consumed in so manufacturing, making it certainly equal to five per cent. in gold—we have twenty per cent. as the rate of tax imposed at present on jute in its manufactured condition. If, in addition to this, we take into consideration the present enhanced price of labor, or the price we must pay for labor for years to come, the American is not, as the laws now are, in as favorable a condition to compete with the foreign manufacturer as he was before the rebellion, with no duty on the foreign article; or, in other words, the protective duties on manufactured jute are neutralized by taxes and the duty on the raw material.

Another very important argument in favor of developing the manufacture of jute in this country is to be found in the belief that jute can be grown on the low bottom lands in the south to great advantage. The jute plant grows almost spontaneously in India; requires but very little cultivation, and yields in fibre about three times as much as hemp. It is the opinion of the commissioner that, if some measures could be now taken by the government, looking to the commencement and encouragement of the cultivation of this important product at the south, the result would prove of national benefit.

#### METALS AND THE MANUFACTURE OF METALS.

No department of the tariff is more replete with difficulty than that which relates to the duties on iron and steel, and to the articles of which iron and steel are the essential components.

On the one hand, the manufacturers present evidence tending to establish the necessity for a very considerable advance over the existing rates of duty, in order to enable them to continue production and to insure development; on the



other hand, the representatives of the importing interest contend that a material advance over existing rates would be nearly equivalent to prohibition; while the consumers of iron and steel either protest against the increase of duties on these articles, or else demand that large additional rates should be imposed on their competing products, in order that they may not be placed in a condition less advantageous than under the existing tariff.

Under these circumstances the commissioner has inclined to the opinion that, if the internal revenue taxes could be entirely removed from the manufacture of all forms of bar, plate, and sheet-iron, as he has already recommended, no general increase in the rates of duty on the importation of these articles would be needed. In this opinion a few of the leading iron manufacturers of the country entirely concur; but as the sentiment of the great majority is directly to the contrary, the commissioner, in deference to the weight of evidence, would recommend that a moderate increase on the existing rates of duty be given as a temporary measure on the varieties of iron above specified.

A change in the classification of iron from that according to which duties are now levied is asked for by both the manufacturers and importers of iron; the former desiring that the classifications of sizes and shapes may be made more specific and numerous, and remain substantially as in the House bill No. 718; while the latter, on the contrary, request that the classification be made even more general than at present. An examination, however, of the new classifications proposed will show that the object sought for in both instances is to obtain indirectly from Congress what might not be granted if asked for directly, viz., an increase in the tariff in the one case, and a reduction in the other. The commissioner, therefore, recommends that the classification of the common forms of rolled and hammered iron, prescribed under the existing tariff, remain unaltered, it being represented to him that it is the custom of manufacturers, both at home and abroad, to include under one price the varieties of iron for which a common rate of duty is established. The existing classification has also the further recommendation that it has been long in existence, and is one to which the business interests of the country have become thoroughly accustomed.

#### RAILWAY IRON.

In respect to railroad iron the Commissioner would recommend that the existing tariff of seventy cents per one hundred pounds remain unchanged. While recognizing as a cardinal feature of American legislation the doctrine of "protection to home industry," it is clear that this same doctrine should be made subordinate to the great fundamental principle of every democratic form of government, viz., that legislation should always be in the direction of "the greatest good to the greatest number." Now one of the greatest of the industries of the United States of to-day—the interest which, of all others, requires the fostering protection of the government, and which, by its development, is sure to increase most rapidly the aggregate of national wealth, taxable property, and personal comfort, is, undoubtedly, the domestic railway system; and in adjusting the duties upon railway iron and other materials for railway construction, especial care should be taken that in protecting the lesser interest the greater is not either overlooked or made subordinate. And it is further maintained that, in giving to the railroad interest a priority and preference as respects favorable and protective legislation, no other branch of domestic industry will be likely to receive so much of direct benefit as iron and its various manufactures, inasmuch as investigation has proved that the demand and use of other forms of iron increase geometrically as the use of railroad iron increases arithmetically.

SCRAP-IRON.—On scrap-iron low rates of duty are recommended. This article is a raw material upon which a great amount of coal and labor must necessarily be expended in order to make it available, and by admitting it free, or

at a low rate of duty, the importation of much manufactured iron would be rendered unnecessary, inasmuch as many kinds of such iron could then be made cheaper at home than they could be imported.

At present nearly all the scrap-iron which accumulates in various parts of the world finds its way to Great Britain, because it is there admitted free of duty; and the direction thus given to this material is not unimportant in determining the course of commerce as respects other and more valuable products.

Instances have been brought to the attention of the commissioner where contracts for machinery for the West Indies and South America have been diverted from the United States by reason of the inability of the American manufacturer to receive old iron in part payment on account of the existing high rate of duty upon it. Cases have also been brought to his notice in which American ships have been obliged to take in ballast at an actual expense, when they might have earned freight by carrying scrap-iron.

**STEEL.**—On steel much higher rates of duty than those recommended upon iron are submitted. Although these rates seem much higher, and are protested against by not a few American consumers of steel, yet the evidence presented to the commissioner tends to establish the fact that if any less are granted the development of a most important and desirable branch of domestic industry will, owing to the present currency derangement and the high price and scarcity of skilled labor, be arrested, if not entirely prostrated. This is claimed to be more especially true in regard to steel of the higher grades or qualities. It is also represented to the commissioner that since the introduction of the manufacture of these grades of steel in the United States, or since 1859, the price of foreign steel of similar qualities has been very considerably reduced through the effect of the American competition; and that the whole country, in this way, has gained more than sufficient to counterbalance the tax levied as a protection for the American steel manufacture which has grown up under its influence.

Under these circumstances, therefore, the commissioner submits to Congress the increase of duties asked, and the general argument in support of the same, without making any recommendation.

#### COAL.

The cost of its coal is one of the most important economic questions in any country. Upon it mainly depends the cost of warming, cooking, and illumination; while in a commercial and manufacturing country it regulates the cost of steam and of iron. It is, therefore, for the interest of the great mass of the people that coal should be cheap and plentiful. On the other hand, the interests of the coal owners and miners, and of the persons and corporations engaged in transporting it to market, are not to be overlooked or disregarded. It is, moreover, of no practical importance how great is the number of square miles of coal-fields contained in any region, unless labor and capital can obtain a fair return for the work of developing them; besides which, in order for mining to be profitable, the coal must be within reach of a market.

The material prosperity of Great Britain, it is admitted, depends substantially upon her coal-fields, and is involved in their duration. They cover an area of twelve thousand square miles; but of these only six thousand one hundred and ninety-five are reported as workable. The product of the British coal mines for the year 1865 was about ninety-three millions of tons.

The area of coal-fields in the United States is upwards of two hundred thousand square miles, yielding a product in 1865 of about twenty-two millions of tons. Of this product about one half may be considered as anthracite and one half bituminous coal.

The price of coal in Newcastle, England, is now about two dollars per ton, gold, delivered on board of vessels. The average price of coal at Pittsburg,

Pennsylvania, a city similarly situated for supply, from 1859 to 1866, has been as follows : from 1859 to 1862, one dollar and twelve and a half cents per ton, (gold;) 1862 to 1864, one dollar and ninety-six cents per ton, currency ; 1864 to March, 1866, two dollars and eighty cents per ton ; while from March, 1866, to the present time, the price has averaged about two dollars.

So far as the general interests of trade are concerned, anthracite and bituminous coals may be grouped together. The price of one to a great degree regulates the price of the other, because for manufacturing iron, generating steam, and for household purposes, either will be used indifferently, according to the cheapness of its cost. We have already stated that the production of each of these coals in this country is about equal. In anthracite there is no competition: the whole country must look to Pennsylvania for its supply. But in bituminous coal the conditions are different. New England depends mainly on the adjacent coal-fields in the British provinces; New York receives a portion of her supply from the same quarter, the balance being obtained from England, and from Pennsylvania and Maryland; Philadelphia and Baltimore are substantially stocked from the mines of the states in which they are respectively situated; and the Valley of the Mississippi, as far down as New Orleans, is mainly furnished from the coal-beds of Pennsylvania and Western Virginia.

While the fullest tabular statements can be obtained in relation to anthracite coal, it is not easy to obtain reliable tables of the value of bituminous coal in these various markets for a series of years. Coals of the same grade, in the year 1865, cost eight dollars and fifty cents in Boston, nine dollars in New York, eleven dollars in Philadelphia, seven dollars in Baltimore, and two dollars and eighty cents in Pittsburg; but during the past year the price in all of the Northern seaboard markets has been somewhat affected by the duty, in gold, of one dollar and twenty-five cents per ton levied on provincial coals by the expiration of the reciprocity treaty in March, 1866. In Boston, provincial coal has averaged, during the past year, about eight dollars and fifty cents per ton; while Cumberland coal (Maryland) in the same city has been worth about eight dollars and twenty-five cents. In New York, provincial coals have averaged nine dollars and a half, and Western Pennsylvania about ten dollars per ton. The cost of freight of Western Virginia coals has been from eight to ten dollars per ton to New York. It should be here noted, however, that coastwise freights have ruled at so low a rate during the past season that the legitimate effects of the duty levied on provincial coals are not yet apparent. In Philadelphia and Baltimore prices have ruled lower than in 1865, while, in respect to the Valley of the Mississippi, the rates, beginning at Pittsburg, are reported as follows: Pittsburg, two dollars per ton; Cincinnati, three dollars and thirty-six cents per ton; Louisville, Kentucky, three dollars and fifty cents; Cairo, Illinois, four dollars and forty-eight cents; New Orleans, six dollars and seventy-two cents per ton.

The great difference between the prices of coal in the interior and on the seaboard is caused by the superior facilities for distribution afforded by water-carriage. No Pennsylvania or Maryland coals can be distributed on the seaboard without in the first place paying large tolls to the railroads which transport them. By a recent report of the trustees of the Philadelphia gas-works it appears that, upon a purchase of coal amounting to upwards of one million of dollars, more than six hundred thousand dollars of the amount was paid in tolls to the Pennsylvania railroad company; while, during the past year, the Pennsylvania Westmoreland mines, situated west of the Alleghanies, have paid for the transportation of their coals to the city of New-York not far from eight dollars per ton.

Proceeding to our analysis of the items which make up the cost of coals at these various points, it may be sufficient, without entering into further particulars, to examine prices in New York and Boston. As regards Boston, taking the average of the present season, we find that Cape Breton and Pictou coals



have cost at the mines an average of two dollars in gold per ton; to this add for duty, also payable in gold, one dollar and twenty-five cents, and we have a cost of three dollars and twenty-five cents gold, which (at fifty per cent. premium) is equal to four dollars and eighty-eight cents per ton; add further to this amount three dollars and sixty-two cents for commission, freight, and insurance, and we have the price as before stated. In New York, taking the same provincial coals at the same cost for coal and duty, we have for freight, insurance, and commission, a currency-margin of four dollars and sixty-two cents. With the Pennsylvania coals, costing ten dollars per ton, we have two dollars as the original cost of the coal, with eight dollars for carriage and expenses. With Newcastle coals selling for ten dollars and fifty cents we have the original cost of the coal, two dollars in gold, and the duty one dollar and twenty-five cents in gold, leaving a balance of five dollars and sixty-two cents for freight and other charges.

It is apparent, therefore, from these figures, that the American coal-miner obtains less for his coal than the foreign coal costs at the port of shipment, and that the large cost of the article at the seaboard is caused by the expense of transportation.

The following table exhibits the course of trade in foreign coal from 1855 to 1865, inclusive, and covering the period of the reciprocity treaty with Great Britain :

Year.	Tons under reciprocity treaty.	Tons, paying duty.
1855.....		287,408
1856.....	120,452	173,055
1857.....	123,335	237,377
1858.....	136,743	259,885
1859.....	122,720	281,208
1860.....	149,289	240,725
1861.....	204,457	260,977
1862.....	192,612	348,487
1863.....	282,774	341,604
1864.....	317,504	250,234
1865.....	465,194	218,986
1866.....		291,839

During this period the production of domestic coal has rapidly increased, and has amounted (as has already been stated) during the year 1865 to about twenty-two millions of tons.

We come now to a consideration of the important question whether the cost of the coal mined in Pennsylvania, Maryland, and Virginia, should be enhanced by the amount of duty to be levied upon foreign coal? Will such a duty inure to the benefit of the coal-miner and owner, or to the persons employed in the transportation of the coal to the market? or will it have the effect to extend the use of those coals to new markets heretofore beyond reach?

Again: is the present duty of one dollar and twenty-five cents in gold oppressive to the great interests of the country?

Or, supposing that the rate of one dollar and twenty-five cents in gold is insufficient to extend the use of the coal mined in the middle states over the whole length and breadth of the Union, is it for the advantage of the great mass of consumers and tax-payers that a rate of duty should be levied sufficient for that purpose?

In illustration of the points here stated, let us consider the manufacture of iron. Foundries and other iron works have been built in most of the States of

the Union. Is there any reason why a furnace in Maine or Georgia should have the cost of its iron increased by a duty on the coal which it consumes, or by the cost of transportation from Pennsylvania, while the Pennsylvania manufacturer has his coal at his own door, cheaper, at least, by the cost of its transportation? Is it wise to adopt a policy which inevitably tends to concentrate so important a manufacture as this in a single section of the country?

That the American coal proprietor obtains a sufficient price for his coal is evident from the prices which prevail in the markets where there is no competition. He supplies the Ohio and the Mississippi and their tributary streams, and through all the territory which they water, with coal at a less expense than on the seaboard. He received no more for his coal at the mine in 1866, with a duty on foreign coal of a dollar and twenty-five cents in gold, than he did in 1865, when provincial coal was free. It has been no boon to him that New York and the New England States have had the cost of their bituminous coals increased more than one-half a million of dollars in currency value paid in the form of duties.

If the miner has not received the benefit from this protection, it must have inured to the benefit of the transportation arrangements. If, however, neither the miner nor the transportation company has derived any benefit from it, the duty has been of no avail as protection.

The object of a duty is either revenue or protection. A smaller duty would increase the revenue by increasing importations. The present duty does not seem to have afforded protection.

It is, perhaps, unnecessary to recapitulate here the well-known arguments for making coal free of all duty. The manufacturing industry of any country, to be permanently successful, must be based on cheap raw materials; and if there be any article, then, that should be exempted from taxation—both internal and customs—and afforded at the cheapest possible rate to all consumers, *it is coal*. Every person in this country has a direct interest that his house shall be warmed and lighted at the lowest cost and that his food shall be cheaply cooked; while cheap steam and cheap iron are essential if the country is to maintain its position with other and competing commercial and manufacturing nations.

The commissioner, therefore, having in view the general welfare, rather than any special interest, recommends that the duty on coal be either entirely removed or placed at the lowest point consistent with the requirements of the treasury for revenue.

#### DRUGS, DYES, CHEMICALS, PAINTS, OILS, AND MEDICINAL PREPARATIONS.

On no portion of the tariff has there been a greater necessity for careful revision than the department which includes drugs, chemicals, paints, oils, &c., and upon none has greater labor been bestowed. Many hundreds of articles have been carefully examined in respect to their prices, sources, and nature of supply, and their relations to the industry and wants of the country. The new arrangement which has been adopted in the classification of these articles will also, it is believed, tend to facilitate reference, both on the part of the officers of the revenue and of the public interested in their importation. Specific duties have also been substituted for ad valorem to a very considerable extent.

#### LUMBER.

The principles recommended as the basis for determining the duties upon railway iron and coal apply with equal or even greater pertinency to lumber, it being for the interest of the great majority of the people that their houses, factories, fences, vehicles, furniture, cars, ships, and machinery should be cheap rather than that the lumber production should be especially favored. Besides, the acknowledged fact that the sources of supply of American lumber are diminishing

with ominous rapidity is in itself a demonstration that no special protection is needed for this interest; for from this cause prices must continually tend to increase, and will probably never fall below what is sufficient to afford a fair remuneration to those engaged in this industry. A wise foresight would, therefore, seem to dictate that we should now husband our national resources of this raw material, and look to other countries to as great an extent as possible for supplies, rather than hasten by legislative stimulus the period when the domestic supply of this indispensable article shall be exhausted.

The commissioner would, therefore, recommend that the principle of exempting lumber from taxation, which has from the outset been observed under the internal revenue system, be applied to the customs, and that manufactured lumber be hereafter admitted free, or at very low rates of duty.

#### SALT.

An increase of duties on salt, with higher prices for this article, must directly affect the packing and preservation of beef, pork, and fish, increase the price of food to the masses, and further restrict the exports of these great staples of our commerce. It is, therefore, recommended that the relief needed by the salt manufacturing industry be given by a repeal of all internal revenue taxes on the same, rather than by an increase of the tariff, which is now nearly one hundred per cent. in advance of the tariff rates of 1861. A reduction of the rates of duty on lumber and on coal would also undoubtedly prove of marked advantage to this special industry.

#### FLAXSEED, AND LINSEED OIL.

On flaxseed, or linseed, and on linseed oil, a large advance is respectively asked. Without going into a detailed examination of this subject, the commissioner would call attention to the following facts: For some years previous to the war, the price of flaxseed averaged from one dollar to one dollar and twenty-five cents per bushel; the same article now readily commands in the New York market three dollars per bushel. Linseed oil, which previous to 1860 ranged from sixty to sixty-five cents per gallon, now sells at one dollar and forty cents. The commissioner has seen no evidence which induces him to believe that the business of growing flaxseed, especially when coupled with the demand which now exists for the lint of flax, is not remunerative; while on the other hand the high price has restricted the consumption of oil, and tends to a great enhancement of the prices of the manufactured articles of which it is an essential component. It is his opinion, therefore, that the interests of the revenue and of the country generally would be best promoted by leaving the existing tariff rates on flaxseed, and linseed oil, unchanged.

#### PAPER.

No change in the existing duties on paper is recommended, except the equalization of the duty on printing paper, sized and unsized. Although the manufacture of paper has been probably one of the most profitable industries\* in the United States during the past four years, yet the existing rates of duty do not, at present, forbid large importations, both of writing and of printing papers.

\*An examination of the returns of the incomes paid by persons and firms interested in the manufacture of paper, in a single collection district of the United States, for the year 1865-'66, gives the following results:

Total income of ninety-nine persons, firms and corporations, \$948,958. Of these, one corporation reported an income of \$178,000, and ten individuals an aggregate of \$314,000; being an average of \$31,430 each.



The following may also be adduced as another reason for allowing the existing rates of duty on paper to remain substantially unchanged. It has always been claimed by the advocates of the protective policy that its result, by stimulating domestic competition, would, in time, afford to the consumer manufactured products at the most reasonable prices. In the case of the manufacture of paper, an opportunity is now offered to thoroughly test the truth of this proposition; inasmuch as the profits realized in this business during the last few years have caused the projection or erection of a large additional number of establishments—the new paper-mills about to go into operation during the next six months being reported as equal to an increase of twenty per cent. on the existing number. It would seem, therefore, as if the competition resulting from this increase would hereafter prevent the realization of other than the most moderate profits.

The commissioner has thus endeavored to present, in as comprehensive a manner as possible, the reasons which have induced the recommendations of the rates submitted respecting the great leading articles of importation.

The time allotted for the work has been insufficient to allow of such a thorough examination of the subject as its importance demands; and precedents rather than facts have necessarily, in some instances, been taken as a guide; and when changes from the existing rates have been recommended, the commissioner has in all cases been guided by the weight of evidence presented, or by reasons which have seemed to him conducive to the best interests of the revenue and the country. Though the form of bill reported were even more complete and accurate than it can claim to be, it must be evident that a further continued investigation and revision of the tariff will be indispensable in order to adapt it to the changes in the prices of labor and commodities which must inevitably follow a decline in the price of gold and the resumption of specie payments; otherwise rates, now entirely judicious, may become almost prohibitory and destructive of an essential part of the national revenue.

In conclusion, the commissioner would take occasion to express his grateful acknowledgments to the Secretary of the Treasury for the efficient aid rendered to him in his investigations; and also to the commissioner's assistants, Messrs. Young and Elliott; to the officers of the Treasury Department at Washington; to the appraisers of New York, Philadelphia, Boston, and other experts; and to leading manufacturers, agriculturists, and commercial men from every section of the country. It is but simple justice to say that without the assistance thus acknowledged the report now submitted would have been much less complete than at present.

Respectfully submitted.

DAVID A. WELLS,  
*Special Commissioner of the Revenue.*

HON. HUGH McCULLOCH,  
*Secretary of the Treasury.*

APPENDIX A.

Table showing the aggregate receipts of internal revenue for the several years (1863, 1864, 1865, 1866,) since the commencement of the system; the amount derived from the principal specific sources, and the percentage ratio of the amount derived from each specific source to the whole, for each of the above-named periods. Prepared, under the direction of the Special Commissioner of the Revenue, by Edward Young.

Articles.	Receipts for fiscal year 1863.	Per cent. of the whole receipts.	Receipts for fiscal year 1864.	Per cent. of the whole receipts.	Receipts for fiscal year 1865.	Per cent. of the whole receipts.	Receipts for fiscal year 1866.	Per cent. of the whole receipts.
Manufactures and products:								
Books, magazines, &c.					\$354,528	.17	\$723,648	.23
Boots and shoes.					3,280,627	1.55	6,516,814	2.09
Brass, copper, and yellow sheathing metal.			\$76,874	0.65	469,280	.22	405,172	.13
Bullion.					379,518	.18	488,337	.15
Clothing.	\$31,241	.07	350,486	.30	6,820,937	3.23	12,027,697	3.87
Carriages.	243,704	.59	320,076	.27	880,021	.41	1,576,662	.50
Candles.	117,133	.28	186,223	.16	326,583	.15	392,822	.12
Chemical productions.					317,383	.15	534,780	.17
Cigars, cheroots, &c.	476,589	1.16	1,255,424	1.07	3,087,421	1.46	3,476,237	1.12
Clocks, timepieces, &c.	17,771	.04	39,166	.03			153,697	.05
Confectionery.	153,824	.37	465,793	.39	569,473	.27	995,795	.32
Coal.	318,425	.77	572,436	.40	835,994	.39	1,240,106	.40
Copper and manufactures of.			43,681	.037	388,920	.184	575,528	.18
Cloth, painted, enamelled, shirred, and oiled.					150,286	.07	312,924	.10
Cotton, raw.	351,311	.85	1,268,412	1.09	1,772,983	.84	18,409,655	5.92
Cotton fabrics, yarns, threads.	1,600,947	3.90	3,548,173	3.03	7,331,148	3.47	12,421,934	4.00
Cutlery.					84,188	.04	150,762	.05
Distilled liquors.	3,229,991	7.87	28,431,798	24.33	15,995,701	7.58	29,198,578	9.39
Fermented liquors.	1,558,083	3.79	2,223,720	1.90	3,657,181	1.73	5,115,140	1.64
Furs.	78,852	.19	113,827	.09	222,559	.10	356,503	.114
Furniture and manufactures of wood.			1,679,940	1.43	2,733,248	1.27	4,540,140	1.46
Gas, illuminating.	435,600	1.06	714,740	.61	1,348,324	.63	1,842,643	.59
Glass, all manufactures of.	138,908	.33	303,268	.26	585,430	.27	922,318	.30
Goldmanufactures, jewelry, &c.	85,599	.20	218,914	.19	513,430	.26	640,682	.22
Gunpowder.	78,696	.19	155,302	.13	248,376	.11	250,669	.08
Glue.	9,048	.02	25,629	.02	44,517	.02	78,147	.02
Gutta percha manufactures.			5,435		31,222	.014	7,938	
India rubber, manufactures of.	112,700	.27	233,783	.20	635,976	.30	555,842	.18
*Iron, blooms, &c.					52,158	.024	52,258	.016
*Iron, bar, rod, band, sheet, &c.	258,536	.60	435,911	.37	1,022,615	.40	1,355,226	.43
*Iron, plate.	52,221	.12	86,535	.07	150,292	.07	234,916	.075
*Iron, railroad.	78,759	.19	175,838	.15	284,783	.13	399,669	.128
*Iron, railroad, re-rolled.	66,336	.16	119,226	.10	376,265	.18	668,988	.21
*Iron, castings.	50,349	.12	242,737	.20	798,201	.37	1,367,825	.44
*Iron castings (stoves and hollow ware).	79,952	.19	123,489	.10	211,849	.10	297,632	.09
*Iron, cut nails and spikes.	110,905	.27	134,500	.16	328,940	.15	725,146	.23
*Iron, pig.					1,484,383	.70	2,255,893	.72
*Iron, rivets, nuts, &c.	6,812	.02	43,729	.037	56,498	.026	101,401	.032
*Iron, miscellaneous.								
*Iron, manufactures of.	969,082	2.36	1,891,062	1.61	3,729,005	1.77	5,342,305	1.70
Lead, sheet, lead pipes and shot.	54,614	.13	110,527	.09	74,460	.035	127,616	.04
Lead, white.	23,080	.056	48,564	.04	52,067	.024	102,413	.033
Leather of all descriptions.	1,982,004	4.83	4,004,047	3.43	4,337,286	2.05	5,384,813	1.72
Lime and cement.					96,446	.045	208,665	.06
Marble, &c.					170,419	.08	329,217	.11
Oil, coal, refined petroleum, &c.	643,962	1.58	2,255,329	1.93	3,047,213	1.44	5,317,396	1.70
Oil, lard, linseed, &c.	114,219	.28	217,291	.018	414,547	.19	607,225	.19
Paper of all descriptions, binders' boards, &c.	301,472	.73	917,141	.80	1,082,476	.51	1,172,115	.38
Petroleum, crude.					229,546	.10	2,186,151	.70
Pianos and other musical instruments.					259,384	.12	418,144	.134
Pickles, preserved fruit, vegetables, meats, &c.	62,534	.15	110,791	.09	172,314	.08	193,860	.062
Pins.	15,403	.04	22,010	.02	24,802	.011	37,993	.012
Pottery ware.	22,962	.056	47,425	.04	93,221	.044	164,857	.053
Sails, tents, shades, awnings, &c.	3,771		35,946	.03	78,272	.037	81,874	.026
Saleratus and bicarb. of soda.	23,003	.057	32,974	.03	31,609	.014	44,664	.014
Salt.	118,579	.29	298,912	.25	335,349	.15	456,101	.147
*Total iron and manufactures.	1,672,943	4.08	3,303,027	2.82	8,494,989	4.02	12,801,259	4.11

Table showing the aggregate receipts of internal revenue, &amp;c.—Continued.

Articles.	Receipts for fiscal year 1863.	Per cent. of the whole receipts.	Receipts for fiscal year 1864.	Per cent. of the whole receipts.	Receipts for fiscal year 1865.	Per cent. of the whole receipts.	Receipts for fiscal year 1866.	Per cent. of the whole receipts.
Screws, wood.....	\$28,760	.07	\$62,943	.05	\$122,693	.06	\$226,590	.072
Ships and other vessels.....	1,748	.14	167,514	.14	347,218	.16	355,478	.114
Silk, manufactures of.....	44,167	.107	97,653	.08	216,189	.10	445,766	.143
Steam engines, &c.....					772,360	.36	1,189,485	.382
Silver, manufactures of.....	18,372	.044	36,950	.03	59,768	.026	128,522	.041
Snuff.....	34,466	.08	240,934	.20	283,352	.13	698,174	.224
Soap of all descriptions.....	266,406	.65	449,001	.38	791,416	.37	1,326,024	.426
Starch.....	15,680	.04	36,261	.03	131,232	.06	112,230	.036
Steel.....	40,657	.10	91,768	.08	174,052	.08	212,662	.068
Steel, manufactures of.....	149,226	.36	299,373	.25	549,767	.26	714,211	.229
Sugar, brown or raw.....	134,228	.32	1,267,616	1.09	86,510	.04	567,531	.182
Sugar, refined.....	220,234	.53	873,140	.79	1,957,893	.92	2,337,405	.75
Textile fabrics of other materials than cotton and wool.....			20,007		376,672	.18	595,728	.19
Tobacco, manufactured.....	2,576,889	6.28	7,086,685	6.32	8,017,020	3.80	12,339,922	3.97
Turpentine, spirits of.....					8,462		248,178	.079
Umbrellas and parasols.....	49,735	.12	68,770	.06	111,147	.05	229,491	.073
Varnishes.....	40,131	.10	92,356	.08	149,981	.07	251,227	.08
Water, mineral, sarsaparilla, &c.....	833		7,014		85,546	.04	188,401	.06
Wine.....	8,824		28,303	.02	43,216	.02	60,118	.02
Woollen fabrics and all manufactures of wool.....	1,880,029	4.58	3,655,132	3.01	7,947,094	3.79	8,814,101	2.80
Zinc, oxide of.....	15,806	.04	28,276	.02	41,641	.02	48,243	.015
Miscellaneous articles.....	4,793,932	11.69	7,156,601	6.12	10,016,686	4.92	13,615,721	4.38
Total.....	24,403,091	59.71	75,403,386	64.53	104,379,609	49.43	178,356,661	57.36
Animals slaughtered.....	710,812	1.73	695,202	.59	1,261,357	.60	1,291,570	.415
Gross receipts:								
Advertisements.....	40,629	.10	133,315	.11	227,530	.10	290,605	.097
Bridges and toll-roads.....	18,674	.045	36,354	.03	75,269	.036	108,136	.034
Canals.....	4,210				92,421	.044	99,268	.032
Express companies.....	2,680		267,773	.22	529,276	.25	645,769	.21
Ferries.....	20,852	.05	60,074	.05	126,133	.059	48,764	.01
Insurance companies.....					805,992	.38	1,169,722	.37
Lotteries.....					29,249	.013	78,072	.02
Railroads.....	1,102,607	2.69	2,127,250	1.82	5,917,293	2.80	7,614,448	2.45
Ships, barges, &c.....					431,211	.20	39,322	.01
Stage coaches, wagons, &c.....					469,188	.22	572,519	.18
Steamboats.....	150,620	.36	278,097	.24	638,812	.30	81,246	.02
Telegraph companies.....					215,050	.10	308,438	.10
Theatres, circuses, &c.....					140,442	.069	202,521	.06
Total.....	1,340,272	3.27	*2,895,999	2.48	9,697,866	4.50	11,262,430	3.62
Sales:								
Auction.....	64,004	.15	138,082	.12	410,176	.19	503,252	.16
Merchandise brokers.....					596,474	.28	870,680	.27
Stock brokers.....					2,202,793	1.04	1,582,247	.50
Gold brokers, &c.....					852,801	.40	1,046,704	.33
Total.....	64,004	.15	138,082	.12	4,062,244	1.92	4,002,283	1.29
Licenses:								
Apothecaries.....	27,308	.068	29,792	.026	32,872	.015	43,713	.01
Auctioneers.....	49,092	.12	58,147	.05	80,545	.038	89,724	.03
Bankers.....	90,868	.22	74,449	.06	846,687	.40	1,262,649	.42
Billiards.....	34,120	.08	33,188	.028	54,025	.026	103,929	.033
Brewers.....	70,850	.17	66,289	.06	77,747	.037	105,412	.033
Bowling alleys.....	6,873		7,781		13,490		19,749	
Cattle brokers.....	98,090	.24	106,337	.09	207,905	.10	294,448	.10
Commercial brokers.....	149,869	.36	204,098	.17	213,095	.10	196,246	.06
Produce brokers.....					22,954	.010	72,145	.02
Stock brokers.....	105,096	.25	98,678	.08	120,912	.052	75,794	.02
Other brokers.....	1,058		1,001		16,584		26,117	.01
Builders and contractors.....	6,615		73,383	.06	82,273	.039	131,178	.04
Butchers.....	2,154		88,450	.07	152,421	.07	224,465	.07
Distillers.....	38,632	.096	49,022	.042	59,898	.03	101,534	.03
Hotels.....	255,273	.62	252,610	.21	415,279	.20	580,021	.18
Lawyers.....	142,900	.35	129,186	.11	190,377	.09	264,837	.08
Lottery ticket dealers.....	10,250		3,091		43,480	.02	54,427	.017
Manufacturers.....	463,630	1.13	471,091	.40	635,115	.30	1,043,031	.33

\* Net amount after refunding \$6,864.



Table showing the aggregate receipts of internal revenue, &c.—Continued.

Articles.	Receipts for fiscal year 1863.	Per cent. of the whole receipts.	Receipts for fiscal year 1864.	Per cent. of the whole receipts.	Receipts for fiscal year 1865.	Per cent. of the whole receipts.	Receipts for fiscal year 1866.	Per cent. of the whole receipts.
Peddlers .....	\$287,456	.70	\$255,435	.22	\$459,298	.21	\$679,014	.21
Photographers .....	44,559	.11	52,536	.045	74,605	.035	93,156	.03
Physicians and surgeons .....	238,283	.58	225,583	.20	302,847	.14	425,597	.137
Retail dealers .....	1,227,912	3.00	1,336,346	1.14	1,606,778	.76	1,940,017	.62
Retail dealers in liquors .....	1,477,754	3.60	1,612,736	1.38	2,205,866	1.04	2,507,225	.89
Stallions and jacks .....	45,985	.11	219,378	.19	277,166	.13	306,553	.10
Wholesale dealers .....	1,315,118	3.20	1,329,787	1.05	3,543,105	1.68	5,428,345	1.74
Wholesale dealers in liquors .....	384,160	.93	176,765	.14	400,693	.19	801,531	.25
Miscellaneous .....	249,873	.61	289,030	.24	477,458	.24	857,811	.27
<b>Total .....</b>	<b>6,824,178</b>	<b>16.64</b>	<b>7,145,389</b>	<b>6.11</b>	<b>12,613,478</b>	<b>5.96</b>	<b>18,038,098</b>	<b>5.80</b>
Income .....	455,741	1.11	14,919,280	12.76	20,740,451	9.82	61,071,932	19.64
Legacies and successions .....	56,593	.14	310,836	.27	546,703	.26	1,170,979	.37
Articles in Schedule A :								
Billiard tables .....	10,731	.02	62,000	.06	67,754	.03	17,353	.....
Carriages and harness .....	243,704	.59	320,076	.28	322,720	.15	624,458	.20
Piano-fortes .....					7,752	.....	403,572	.13
Gold plate .....	46		66		126		84	.....
Silver plate .....	108,690	.26	130,024	.11	117,987	.056	216,490	.07
Watches .....					9,139	.....	426,557	.137
Yachts .....	2,459		2,673		2,095	.....	4,408	.....
Other articles .....					252,690	.12	201	.....
<b>Total .....</b>	<b>365,630</b>	<b>.89</b>	<b>*520,283</b>	<b>.44</b>	<b>780,266</b>	<b>.37</b>	<b>1,693,123</b>	<b>.54</b>
From U. S. Marshals, proceeds of snits .....							210,234	.07
From U. S. Special Treasury agents .....							1,974,108	.63
Banks, &c. ....	1,910,938	4.66	7,017,547	6.00	13,570,594	6.43	12,109,420	3.90
Passports .....	8,407	.02	10,998	.....	29,533	.....	31,759	.01
Special income-tax .....					28,929,312	13.70		
Penalties, &c. ....	27,170	.07	193,600	.16	520,388	.25	932,619	.30
Stamps .....	4,140,175	10.10	5,894,945	5.04	11,162,392	5.28	15,044,373	4.83
Salaries .....	696,182	1.70	1,705,125	1.45	2,826,333	1.34	3,717,395	1.19
<b>Aggregate receipts .....</b>	<b>41,003,193</b>		<b>†116,850,672</b>		<b>211,129,529</b>		<b>310,906,984</b>	

\* Net amount, after refunding \$556.

† The Commissioner of Internal Revenue, in a recent report, gives the aggregate receipts for the fiscal year 1864 at \$117,145,748.





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APPENDIX B.

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DIGEST OF LAWS

RELATING TO

**DUTIES ON IMPORTS.**

ENACTED FROM MARCH 2, 1861, TO JULY 28, 1866.

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Ex Doc. 2—7





ACTS AND PARTS OF ACTS IN FORCE MODIFYING OR QUALIFYING THE  
DUTIES LEVIED ON IMPORTS BY THE SEVERAL TARIFF ACTS OF 1861  
TO 1866.

The language of the act of March 2, 1861, being generally copied from the act of July 30, 1846, and particularly section 22 of the first named act, in which thirty per cent. duty is imposed on various classes of manufactured articles, being nearly or quite identical with the language of schedule C of the act of 1846, which also imposed thirty per cent. duty, and the same language being repeated in section 13 of the act approved July 14, 1862, it is held, both by the Treasury Department and the courts, that the rules and enactments in relation to classification and construction in force from 1846 to 1861 are still in force, no repeal of such acts having taken place. Decisions of both the department and the courts made previous to 1861 are, therefore, still cited as binding, except where specifically overruled by some act or decision of more recent date. The result is that an official construction of the language of the act of 1846 still establishes the rate of duty on some articles.

The following acts or sections of acts are still in force :

Act of August 30, 1842, entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes."

SECTION 20. That there shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more articles on which different rates of duty are chargeable, there shall be levied, collected, and paid on such non-enumerated articles the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

Approved August 30, 1842.

Act of March 2, 1857, entitled "An act to amend the 28th section of the act of Congress, approved August 30, 1842, entitled 'An act to provide revenue from imports, &c.'"

*Be it enacted, &c.,* That the 28th section of the act of Congress, approved August 30, 1842, entitled "An act to provide revenue from imports, &c.," be amended as follows: The importation of all indecent or obscene articles, prints, paintings, lithographs, engravings, images, figures, daguerreotypes, photographs, and transparencies is hereby prohibited, and no invoice or package whatever, or any part thereof, in which any such articles are contained, shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are hereby declared to be liable to be proceeded against, seized, and forfeited by due course of law, and the said articles shall be forthwith destroyed.

Approved March 2, 1857.

It is to be observed that the enacting clauses of the acts of March 2, 1861, and July 14, 1862, are capable of limited construction, as they read, "*in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty,*" and that many of the clauses of both acts declare duties on articles of certain classes "*not otherwise provided for.*"

And the act of June 30, 1864, expressly declares, in section 22, "*that the duties upon all goods, wares, and merchandise imported from foreign countries, not provided for in this act, shall be and remain as they were according to existing laws prior to the 29th of April, 1864.*"



# DIGEST OF LAWS

RELATING TO

## DUTIES ON IMPORTS.

ENACTED FROM MARCH 2, 1861, TO JULY 28, 1866.

Act approved March 2, 1861.	Sec. 1, 2, 3, 4	Relate to LOANS, &c.
	Sec. 5	SUGARS: superseded.
	Sec. 6	LIQUORS and CIGARS: superseded.
	Sec. 7	IRON, STEEL, and COAL: . . . On mill, pit, and drag saws over nine inches wide, twenty cents per lineal foot, (saws nine inches wide and less have the same duty imposed by sec. 3, act of June 30, 1864, as by this act.) On iron wire, drawn and finished, over or finer than number 25, wire gauge, two dollars per one hundred pounds, and in addition fifteen per centum ad valorem: (add two cents per pound in sec. 3, act of July 14, 1862.)
	Sec. 8	METALS: . . . On copper, old and fit only to be remanufactured, one and one-half cent per pound.
	Sec. 9	PAINTS, OILS, &c.: . . . On oxide of zinc, dry or ground in oil, one and one-half cent per pound: (add one-half cent in sec. 7, act of July 14, 1862:). . . nitrate of lead, three cents per pound: . . . on chromate of potash, three cents per pound: . . . chromic acid and salts of iodine, fifteen per centum ad valorem: . . . on umber, fifty cents per one hundred pounds: . . . on linseed, flaxseed, hempseed, and rapeseed oil, twenty cents per gallon: (add three cents per gallon in sec. 7, act of July 14, 1862:). . . on copperas, green vitriol or sulphate of iron, twenty-five cents per one hundred pounds: (add one-quarter cent per pound in sec. 7, before cited:). . . on tallow, one cent per pound.
	Sec. 10	SALT FISH, MEATS, &c.: . . . On mackerel, two dollars per barrel: on herrings, pickled or salted, one dollar per barrel: on pickled salmon, three dollars per barrel: on all other fish, pickled, in barrels, one dollar and fifty cents per barrel: on all other foreign caught fish imported otherwise than in barrels or half barrels, or whether fresh, smoked, or dried, salted or pickled, not otherwise provided for, fifty cents per one hundred pounds. On beef and pork, one cent per pound: on hams and bacon, two cents per pound: on cheese, four cents per pound: on wheat, twenty cents per bushel: on butter, four cents per pound: on lard, two cents per pound: on rye and barley, fifteen cents per bushel: on Indian corn or maize, ten cents per bushel: on oats, ten cents per bushel: . . . on flaxseed or linseed, sixteen cents per bushel of fifty-two pounds.
	Sec. 11	SPICES, DRIED FRUITS, NUTS: superseded.
	Sec. 12	WOOL: superseded.
	Sec. 13	WOOLLEN MANUFACTURES: On woollen and worsted yarns, or yarns for carpets, valued under fifty cents per pound, exceeding number 14 in fineness, thirty per centum ad valorem: (add five per cent. in sec. 9, act of July 14, 1862.)
	Sec. 14	COTTON MANUFACTURES, LINEN or FLAX MANUFACTURES: . . . On other thread of cotton, (than spool thread,) thirty per centum ad valorem: (add ten per cent. in sec. 6, act of July 14, 1862.)

*Digest of laws relating to duties on imports—Continued.*

Act approved March 2, 1861.	Sec. 15	HEMP and FLAX: . . . On jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, used for cordage, ten dollars per ton: (add five dollars per ton in sec. 11, act of July 14, 1862:) on jute butts, five dollars per ton: (add one dollar per ton in sec. 11, 1862:) on codilla or tow of hemp, ten dollars per ton: . . . on unmanufactured flax, fifteen dollars per ton: on tow of flax, five dollars per ton.
	Sec. 16	SILK: superseded.
	Sec. 17	GLASS, GLASSWARE, and EARTHENWARE: superseded.
	Sec. 18	BOOKS, WATCHES: . . . On parts of watches and watch materials and unfinished parts of watches, fifteen per centum ad valorem: (add five per cent. in sec. 13, act of July 14, 1862.)
	Sec. 19	<p>DRUGS and MISCELLANEOUS: <i>And be it further enacted</i>, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of ten per centum on the articles hereinafter mentioned and embraced in this section; that is to say:</p> <p>Acids: nitric, yellow and white; and on all other acids of every description, used for medicinal purposes or in the fine arts, not otherwise provided for:</p> <p>Assafœtida: (add ten per cent. in sec. 6, act of July 14, 1862:)</p> <p>Bamboos: barks of all kinds not otherwise provided for:</p> <p>Beeswax: (add ten per cent. in sec. 6, 1862:)</p> <p>Brass, in pigs or bars, or when old, and fit only to be remanufactured: (add five per cent. in sec. 4, act of July 14, 1862:)</p> <p>Brazil paste: bronze liquor:</p> <p>Building stones: (add ten per cent. in sec. 6, act of July 14, 1862:)</p> <p>Chronometers, box or ship's, and parts thereof: cornmeal:</p> <p>Diamonds, glaziers', set or not set:</p> <p>Dutch or bronze metal in leaf:</p> <p>Fruit, green, ripe, or dried, not otherwise provided for:</p> <p>Gamboge, glass plates, or disks, unwrought, for optical instruments:</p> <p>Goldbeaters' skin: green turtle, (add ten per cent. in sec. 6, 1862:)</p> <p>Grindstones, wrought or finished: (add ten per cent. in sec. 6, 1862:)</p> <p>Gum substitute, or burnt starch:</p> <p>Hair, unmanufactured, not otherwise provided for:</p> <p>Horns: horn tips: bone, bone tips:</p> <p>Teeth manufactured: (add ten per cent. in sec. 6, 1862:)</p> <p>Iron liquor: juniper berries:</p> <p>Lemon and lime juice: lime: manganese:</p> <p>Marrow and all other grease, and soap stocks and soap stuffs:</p> <p>Mineral kermes, (oxy-sulphuret of antimony:) moss, Iceland:</p> <p>Music printed with lines, bound or unbound: (add ten per cent. in sec. 6, 1862:)</p> <p>Oatmeal: orange and lemon peel:</p> <p>Oils, palm, seal, and cocoanut:</p> <p>Paintings and statuary not otherwise provided for:</p> <p>Paving-stones:</p> <p>Plaster of Paris, when ground, (add ten per cent. in sec. 6, 1862:)</p> <p>Rye flour: saffron and saffron cake:</p> <p>Shaddock: sheathing paper: spunk, (agaric,) squills:</p> <p>Teazles: [teeth manufactured: (add ten per cent. in sec. 6, 1862:)]</p> <p>Vegetables not otherwise provided for: yams.</p>
	Sec. 20	<p>DRUGS and MISCELLANEOUS: That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of twenty per centum on the importation of the articles hereinafter mentioned and embraced in this section; that is to say:</p> <p>Boards, plank, laths, scantling, staves, spars, hewn and sawed timber, and timber used in building wharves:</p> <p>Brick, fire-brick, and roofing and paving tile not otherwise provided for:</p> <p>Bronze powder: Burgundy pitch: burrstones, manufactured or bound up into millstones: calomel; (add ten per cent. in sec. 6, 1862:)</p>

*Digest of laws relating to duties on imports—Continued.*Act approved  
March 2, 1861.Sec. 20  
Cont'd.

Castorum: cowhage down: dried pulp: feather beds:  
Feldspar: firewood: fish glue orisinglass: fish-skins: glue: grapes:  
Hair, curled: moss, sea-weed, and all other vegetable substances  
used for beds or mattresses:  
Hat bodies of wool, or of which wool is the component material  
of chief value: (add five per cent. in sec. 13, 1862:)  
Hatters' plush composed of silk and cotton, but of which cotton  
is the component material of chief value:  
Lampblack: leather, upper, of all kinds except tanned calfskins,  
which shall pay twenty-five per centum ad valorem: (add five per  
cent. to "leather, tanned, of all descriptions," in sec. 13, 1862:)  
Malt: mats of cocoanut: matting, China, and other floor mat-  
ting, and mats of flag, jute, or grass: (all mats and matting  
add ten per cent. in sec. 6, 1862, except coir or cocoanut mat-  
ting, which adds five per cent. in sec. 9, 1862:)  
Mercurial preparations not otherwise provided for: drugs and medi-  
cines in a crude state, n. o. p.: metals, unmanufactured, n. o. p.:  
Mineral and bituminous substances in a crude state, n. o. p.:  
Musical instruments of all kinds, and strings for musical instru-  
ments of whip-gut, catgut, and all other strings of the same  
material: (add ten per cent. in sec. 6, 1862:)  
Needles of all kinds for sewing, darning, and knitting: (add five  
per cent. in sec. 13, 1862:)  
Oils, neat's-foot and other animal oils: spermaceti: whale and  
other fish oils the produce of foreign fisheries:  
Osier, or willow, prepared for basket-makers' use, (add ten per  
cent. in sec. 6, 1862:)  
Pitch: plaster of Paris calcined:  
Quills: (add ten per cent. in sec. 6, 1862:)  
Ratans and reeds, manufactured or partially manufactured: (add  
five per cent. in sec. 13, 1862:)  
Red precipitate: Roman cement: rosin:  
Hyposulphate of soda, and all carbonates of soda, by whatever  
name designated, n. o. p.:  
All other salts and preparations of salts, n. o. p.:  
Skins, tanned and dressed, of all kinds: (add five per cent. in  
sec. 13, 1862:)  
Spices of all kinds, n. o. p.:  
Stereotype plates: (add five per cent. in sec. 13, 1862:)  
Tar: type metal: types, new: (types and metals add five per  
cent. in sec. 13, 1862:)  
Vandyke brown: whalebone the produce of foreign fisheries:  
White vitriol, or sulphate of zinc:  
Wood, unmanufactured, not otherwise provided for.

Sec. 21 . . . There shall be paid, &c.—  
On copper ore, five per centum ad valorem:  
On diamonds, cameos, mosaics, gems, pearls, rubies, and other pre-  
cious stones, when set in gold, silver, or other metal, or in imita-  
tions thereof, and all other jewelry, twenty-five per cent. ad val.:  
On haircloth and hair seatings, and all other manufactures of hair,  
n. o. p., twenty-five per centum ad valorem: (add five per cent.  
in sec. 13, 1862.)

Sec. 22 . . . There shall be paid, &c., a duty of thirty per cent. on the importation  
of the articles hereinafter mentioned and embraced in this section:  
Alabaster and spar ornaments:  
\*Argentine, albata or German silver, unmanufactured:  
\*Articles embroidered with gold, silver, or other metal:  
\*Articles worn by men, women, or children, of whatever material  
composed, made up, or made wholly or in part by hand, n. o. p.:  
Asses' skins:  
Balsams, for medicinal purposes, n. o. p.:  
\*Baskets and all other articles composed of grass, palm leaf,  
straw, whalebone, or willow, n. o. p.:  
Benzoates: bologna sausages:  
\*Bracelets, braids, chains, curls or ringlets composed of hair, or  
of which hair is a component material:

\*Entries marked with an asterisk add five per cent. in sec. 13, act of July 14, 1852.



*Digest of laws relating to duties on imports—Continued.*

Act approved March 2, 1861.	Sec. 22 Cont'd.	
		*Braces, suspenders, webbing, and other fabrics composed wholly or in part of India-rubber, n. o. p. :
		*Brooms of all kinds :
		*Buttons and button-moulds of all kinds :
		*Canes and sticks for walking, finished or unfinished :
		*Capers, pickles and sauces of all kinds, n. o. p. :
		*Caps, hats, muffs and tippetts of fur, and all other manufactures of fur, or of which fur shall be a component material :
		*Caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, and children, n. o. p. :
		*Card cases, pocket-books, shell boxes, souvenirs, and all similar articles of whatever material composed :
		*Carriages and parts of carriages :
		*Clocks and parts of clocks :
		*Clothing ready-made, and wearing apparel of every description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer :
		*Coach and harness furniture of all kinds : saddlery : coach and harness hardware, silver-plated, brass, brass-plated, or covered, common tinned, burnished or japanned, n. o. p. :
		*Combs of all kinds :
		*Compositions of glass or paste, when set :
		*Composition tops for tables, or other articles of furniture :
		*Comfits, sweetmeats, or fruits preserved in sugar, brandy or molasses, n. o. p. :
		Coral, cut or manufactured :
		*Cotton cords, gimps or galloons :
		Crayons of all kinds :
		*Cutlery of all kinds :
		*Dolls of all kinds :
		*Encaustic tiles : epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal :
		*Fans and firescreens of every description, of whatever material composed :
		*Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished :
		*Furniture, cabinet and household : Hair pencils :
		*Hat bodies of cotton :
		*Ink and ink powder :
		*Japanned, patent or enamelled leather or skins of all kinds :
		*Japanned ware of all kinds, n. o. p. :
		*Jet and manufactures of jet, and imitations thereof :
		*Maccaroui, vermicelli, gelatine, and all similar preparations :
		*Manufactures of bone, shell, horn, ivory, or vegetable ivory :
		*Manufactures, articles, vessels, and wares, n. o. p., of brass, copper, lead, pewter, tin, or other metal, or of which either of these metals, or any other metals, shall be the component material of chief value : (gold, iron, platina, and silver, are otherwise provided for :)
		*Manufactures of cotton, linen, silk, wool or worsted, if embroidered or tambdaured, in the loom or otherwise, by machinery or with the needle, or other process, n. o. p. :
		*Manufactures of cedar wood, granadilla, ebony, mahogany, rose-wood and satin-wood :
		*Manufactures and articles of leather, or of which leather shall be a component part, n. o. p. :
		*Manufactures of paper, or of which paper is a component material, n. o. p. :
		*Manufactures, articles, and wares of papier-maché :
		*Manufactures of wood, or of which wood is the chief component part, n. o. p. :
		Medicinal preparations, n. o. p. : (add ten per cent. in section 6, act of July 14, 1862 :)
		*Muskets, rifles, and other fire-arms :
		Olives :

\* Entries marked with an asterisk add five per cent. in sec. 13, act of July 14, 1862.

*Digest of laws relating to duties on imports—Continued.*Act approved  
March 2, 1861.Sec. 22  
Cont'd.

- \*Paper boxes, and all other fancy boxes: paper envelopes:
- \*Paper-hangings, and paper for screens or fireboards: paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, n. o. p.:
- \*Parasols and sunshades:
- Parchment:
- \*Plated and gilt ware of all kinds:
- \*Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise:
- Salmon preserved:
- \*Scagliola tops, for tables or other articles of furniture:
- \*Sealing-wax: side-arms of every description:
- \*Silver-plated metal, in sheets or other form:
- \*Umbrellas:
- Vellum:
- \*Velvet when printed or painted: wafers: water colors:
- \*Webbing, composed of wool, cotton, flax, or any other materials.

Sec. 23

- The articles hereinafter mentioned shall be exempt from duty: Acids of every description used for chemical or manufacturing purposes, n. o. p.: alcornoque:
- All books, maps, charts, mathematical, nautical instruments, philosophical apparatus, and all articles whatever, imported for the use of the United States: all books, maps and charts, statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of Paris: paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia, gems, and all collections of antiquities: *Provided*, The same be specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts; or for the use or by the order of any college, academy, school, or seminary of learning in the United States:
- Ambergris: articles in a crude state used in dyeing or tanning, n. o. p.: Animal carbon:
- Barilla: bells, old, and bell metal:
- Berries, nuts, flowers, plants, and vegetables, used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture:
- Bismuth: bolting cloths: bones burnt, and bone dust:
- Books, maps, and charts, imported by authority of the Joint Library Committee of Congress for the use of the Library of Congress: *Provided*, That if in any case a contract shall have been made with any bookseller, importer, or other person aforesaid, who shall have paid the duty, or included the duty in such contract, in such case the duty shall be remitted:
- Brazil wood: braziletto, and all other dyewoods in sticks:
- Breccia in blocks or slabs: brime: bullion, gold or silver:
- Burrstones, wrought or unwrought, but unmanufactured and not bound up into millstones:
- Cabinets of coins, medals, and all other collections of antiquities:
- Cadmium: calamine: cochineal: orchil:
- Coins, gold, silver, and copper: copper for the United States mint:
- Divi-divi: felt, adhesive, for sheathing vessels: fish, fresh caught, for daily consumption: seeds for manufacturing purposes, n. o. p.
- Glass, when old, not in pieces which can be cut for use, and fit only to be remanufactured:
- Goods, the growth, production, or manufacture of the United States, exported to a foreign country and brought back to the United States in the same condition as when exported, and upon which no drawback or bounty has been allowed:
- Guano: substances expressly used for manure:
- Household effects, old, and in use of persons or families from foreign countries:
- Hair of all kinds, uncleaned and unmanufactured, (not human): and all long horse-hair used for weaving:

\* Entries marked with an asterisk add five per cent. in sec. 13, act of July 14, 1862.

*Digest of laws relating to duties on imports—Continued.*

Act approved March 2, 1861.	Sec. 23 Cont'd.	<p>Indigo: ice: iridium: iris or orris root:  Junk, old, and oakum: kelp: lac dye: lac spirits: lac sulphur:  Madder, ground or prepared, and madder root:  Manuscripts: marine coral, unmanufactured:  Medals of gold, silver, or copper: ores of gold and silver.  Models of inventions, and other improvements in the arts:  <i>Provided</i>, That no article or articles shall be deemed a model  or improvement which can be fitted for use:  Munjeet, or Indian madder: nutgalls: nux vomica:  Oils, spermaceti: whale and other fish, of American fisheries;  and all other articles the produce of such fisheries:  Paintings and statuary, the production of American artists residing  abroad: <i>Provided</i>, The fact be certified by the artist, or by a  consul of the United States: (sec. 19, 1862:)  Palm leaf, unmanufactured: pearl, mother of:  Personal and household effects, not merchandise, of citizens of  the United States dying abroad:  Plaster of Paris, or sulphate of lime, unground:  Platina, unmanufactured: platina vases or retorts:  Polishing stones: pumice and pumice stones:  Ratans and reeds, unmanufactured: rotten stone:  Sandal wood: shingle bolts and stove bolts:  Silk, raw, or as reeled from the cocoon, not being doubled, twisted,  or advanced in manufacture in any way; and silk cocoons and  silk waste:  Specimens of natural history, mineralogy, and botany:  Tortoise and other shell, unmanufactured: turmeric:  Types, old, and fit only to be remanufactured:  Wearing apparel in actual use, and other personal effects not  merchandise: professional books, implements, instruments,  and tools of trade, occupation, or employment of persons arriv-  ing in the United States: <i>Provided</i>, That this exemption shall  not be construed to include machinery or other articles imported  for use in a manufacturing establishment, or for sale:  Weld: woad, or pastel:  Woods, namely: cedar, lignumvitæ, lancewood, ebony, box,  granadilla, mahogany, rosewood, satin-wood, and all cabinet  woods unmanufactured.</p>
	Sec. 24	. . . There shall be paid, &c., on the importation of all raw or un- manufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem: and on all articles manu- factured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.
	Sec. 25	<i>Provides that this act applies to goods in store on April 1, 1861:</i>
	Sec. 26	<i>Provides that the ton shall be twenty hundred-weight of 112 pounds  each:</i>
	Sec. 27	<i>Provides that railroad iron, partially or wholly worn, may be imported  under bond for repair and remanufacture without payment of  duty:</i>
	Sec. 28	<i>Provides that the market value on which ad valorem duties are herein  levied shall be taken upon the day of actual shipment from a  foreign port, as certified by the United States consul:</i>
	Sec. 29	<i>Provides for statistical returns of imports and exports:</i>
	Sec. 30	<i>Provides for a drawback on foreign hemp manufactured into cordage  for exportation:</i>
	Sec. 31	<i>Repeals conflicting acts, and retains penalties. &amp;c.:</i>
	Sec. 32	<i>Provides that similar articles, if irregularly valued in the invoice,  shall all be valued at the price or cost of the highest:</i>
	Sec. 33	<i>Relates to the application of these duties to imports in transitu, the  same to apply to all shipped within fifteen days after the passage  of this act, and to all in store on April 1, 1861.</i>



*Digest of laws relating to duties on imports—Continued.*

		<i>Act approved August 5, 1861.</i>
Act approved Aug. 5, 1861.	Sec. 1	<p>Be it enacted, &amp;c., that from and after the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be paid, &amp;c., the following duties:</p> <p>. . . On cocoa, three cents per pound: on cocoa leaves and cocoa shells, two cents per pound: on cocoa prepared or manufactured, eight cents per pound: (add one cent per pound in sec. 7, act of July 14, 1862:) on chocolate, six cents per pound: (add one cent per pound in sec. 7, 1862:) on currants, five cents per pound: . . . on dates, two cents per pound: . . . on figs, five cents per pound: . . . on nuts of all kinds, not otherwise provided for, two cents per pound: . . . on plums, five cents per pound: on prunes, five cents per pound: . . . on raisins, five cents per pound: . . . on unmanufactured Russia hemp, forty dollars per ton: on Manilla and other hems of India, twenty-five dollars per ton:</p> <p>. . . On soda ash, one-half cent per pound: . . . on bicarbonate of soda, one cent per pound: (add one-half cent per pound to bicarbonate and caustic soda in sec. 7, 1862:) on sal soda, one-half cent per pound: on caustic soda, one cent per pound: on chlorate of lime, thirty cents per one hundred pounds: (gum copal and like gums here made to pay ten cents per pound are repeated in sec. 5, 1862:)</p>
	Sec. 2	<p>. . . There shall be paid, &amp;c., on the importation of the articles hereinafter mentioned, the following duties, that is to say:</p> <p>. . . On limes, twenty per centum ad valorem: on rags, (of wool,) ten per centum ad valorem: (on feathers and downs, thirty per centum, repeated at same rate in sec. 8, 1862:) on sole and bend leather, thirty per centum ad valorem: add five per centum in sec. 13, 1862:) . . . on India-rubber, raw or unmanufactured, ten per centum ad valorem: . . . on India-rubber shoes and boots, thirty per centum ad valorem: (add five per cent. in sec. 13, 1862:) on ivory, unmanufactured, and on vegetable ivory, ten per centum ad valorem: on silk buttons, button cloths, and on silk twist, twist composed of mohair and silk, and sewing silk in the gum or purified, forty per centum ad valorem:</p>
	Sec. 3	<i>Provides that merchandise, the produce of countries beyond the Cape of Good Hope, imported in foreign vessels, shall pay ten per cent. additional duty, except as relieved by treaty:</i>
	Sec. 4	<i>Provides for a drawback on the exportation of articles manufactured of imported raw materials, on which duties have been paid; less ten per cent. of such duties:</i>
	Sec. 5	<i>Provides that this act shall apply to goods in bond or public store at the time of the passage of this act; and that imports must thereafter be withdrawn from store, if for consumption, within three months, and if for exportation, within three years: imports for consumption may, however, remain in bond, not exceeding two years, by the payment of twenty-five per cent. additional duty:</i>
	Sec. 6	<i>Amends words and clauses of the act of March 2, 1861.</i>
	Sec. 7	<i>Repeals inconsistent acts, and retains all former regulations, penalties, and executive provisions.</i>
Approved August 5, 1861.		
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<i>Act of December 24, 1861, entitled, "An act to increase the duties on tea, coffee, and sugar."</i>		
Act approved Dec. 24, 1861.		Be it enacted, &c., that from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be paid, &c., the following duties:

*Digest of laws relating to duties on imports—Continued.*Act approved  
Dec. 24, 1861.

. . . On coffee of all kinds, five cents per pound: [on sirup of sugar or sugar-cane, and concentrated molasses or melado, two cents and a half per pound: the same duties on sirup or melado being repeated in sec. 1, act of June 30, 1864.]

Approved December 24, 1861.

*Act of July 14, 1862, entitled: "An act increasing temporarily the duties on imports and for other purposes."*

Act approved  
July 14, 1862.

- Sec. 1 SUGARS, CIGARS, and TOBACCO: superseded:
- Sec. 2 SPIRITS: superseded:
- Sec. 3 IRON, STEEL, and COAL: superseded, except the following provisions: on iron wire, finer than number 25, wire gauge, two dollars per one hundred pounds, (see sec. 7, act of March 2, 1861:) *Provided*, That no allowance or reduction of duties for partial loss or damage shall hereafter be made in consequence of rust of iron or steel, or upon the manufactures of iron or steel, except on polished Russia sheet iron.
- Sec. 4 METALS: superseded, except: "On brass, in bars or pigs, and old brass, fit only to be remanufactured, five per centum ad valorem. (Added to ten per cent. in sec. 19, 1861.)"
- Sec. 5 DRUGS, OILS, & C. : . . . In lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be paid, &c., the following duties:
- Acid, boracic, five cents per pound: citric, ten cents per pound: oxalic, four cents per pound: sulphuric, one cent per pound: tartaric, twenty cents per pound:
- Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, sixty cents per one hundred pounds:
- Argols or crude tartar, six cents per pound: cream of tartar, ten cents per pound:
- Balsam copaiba, twenty cents per pound: Peruvian, fifty cents per pound: tolu, thirty cents per pound:
- Barytes and sulphates of barytes, five mills per pound:
- Burning fluid, fifty cents per gallon:
- Bitter apples, colocynth, or colocintida, ten cents per pound:
- Borax, crude, or tincal, five cents per pound: refined, ten cents per pound:
- Buchu leaves, ten cents per pound: borate of lime, five cents per pound:
- Camphor, crude, thirty cents per pound: refined, forty cents per pound:
- Cantharides, fifty cents per pound:
- Cocculus Indicus, ten cents per pound: cuttlefish bone, five cents per pound: cubebs, ten cents per pound:
- Dragon's blood, ten cents per pound:
- Emery ore or rock, six dollars per ton: manufactured, ground, or pulverized, one cent per pound: ergot, twenty cents per pound:
- Epsom salts, one cent per pound: Glauber salts, five mills per pound: Rochelle salts, fifteen cents per pound:
- Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusil oil or of fruit, or of imitations thereof, two dollars and fifty cents per pound:
- Wood lake, Venetian red, vermilion, chrome yellow, rose pink, Dutch pink, and paints and painters' colors, (except white and red lead and oxide of zinc,) dry or ground in oil, and moist water-colors used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for, twenty-five per centum ad valorem:
- Ginger root, five cents per pound: ginger, green, eight cents per pound:

*Digest of laws relating to duties on imports—Continued.*

Act approved July 14, 1862.	Sec. 5 Cont'd.	<p>On gold leaf, one dollar and fifty cents per package of five hundred leaves: on silver leaf, seventy-five cents per package of five hundred leaves:</p> <p>On gum aloe, six cents per pound: benzoin, ten cents per pound: sandarac, ten cents per pound: shellac, ten cents per pound: mastic, fifty cents per pound: copal, kowrie, damar, and all gums used for like purposes, ten cents per pound:</p> <p>Iodine, crude, fifty cents per pound: resublimed, seventy-five cents per pound:</p> <p>Ipecachuana, or ipecac, fifty cents per pound: jalap, fifty cents per pound:</p> <p>Magnesia, carbonate, six cents per pound: calcined, twelve cents per pound:</p> <p>Manna, twenty-five cents per pound: nitrate of soda, one cent per pound:</p> <p>Ochres and ochrey earths, not otherwise provided for, when dry, fifty cents per one hundred pounds: when ground in oil, one dollar and fifty cents per one hundred pounds:</p> <p>Oils, fixed or expressed: almonds, ten cents per pound: bay or laurel, twenty cents per pound: mace, fifty cents per pound: olive and mustard, not salad, twenty-five cents per gallon: salad, fifty cents per gallon:</p> <p>Oils, essential or essence: anise, fifty cents per pound: almonds, one dollar and fifty cents per pound: amber, crude, ten cents per pound: rectified, twenty cents per pound: bay leaves, seventeen dollars and fifty cents per pound: bergamot, one dollar per pound: cajeput, twenty-five cents per pound: caraway, fifty cents per pound: cassia, one dollar per pound: cinnamon, two dollars per pound: citronella, fifty cents per pound: cubebs, one dollar per pound: fennel, fifty cents per pound: juniper, twenty-five cents per pound: lemon, fifty cents per pound: orange, fifty cents per pound: organum, or red thyme, twenty-five cents per pound: roses, or otto, one dollar and fifty cents per ounce: thyme, white, thirty cents per pound: valerian, one dollar and fifty cents per pound: all other essential oils, not otherwise provided for, fifty per centum ad valorem:</p> <p>Paraffine, ten cents per pound:</p> <p>Paris white, when dry, sixty cents per one hundred pounds: when ground in oil, one dollar and fifty cents per one hundred pounds:</p> <p>Potash, bichromate, three cents per pound: hydriodate, iodate, iodide, and acetate, seventy-five cents per pound: prussiate, yellow, five cents per pound: prussiate, red, ten cents per pound: chlorate, six cents per pound:</p> <p>Putty, one dollar and fifty cents per one hundred pounds:</p> <p>Quinine, sulphate of, and other salts of quinine, forty-five per centum ad valorem:</p> <p>Rhubarb, fifty cents per pound: rose leaves, fifty cents per pound:</p> <p>Rum essence or oil, and bay rum essence or oil, two dollars per ounce:</p> <p>Saltpetre or nitrate of potash, refined, three cents per pound:</p> <p>Seeds, anise, five cents per pound: star anise, ten cents per pound: canary, one dollar per bushel of sixty pounds: caraway, three cents per pound: cardamom, fifty cents per pound: cummin, five cents per pound: coriander, three cents per pound: fennel, two cents per pound: fenugreek, two cents per pound: hemp, one-half cent per pound: mustard, brown, three cents per pound: white, three cents per pound: rape, one cent per pound:</p> <p>Tartar emetic, fifteen cents per pound:</p> <p>Varnish, valued at one dollar and fifty cents per gallon, fifty cents per gallon and twenty per centum ad valorem: valued at above one dollar and fifty cents per gallon, fifty cents per gallon and twenty-five per centum ad valorem:</p> <p>Vanilla beans, three dollars per pound: verdigris, six cents per pound:</p> <p>Benzoic and muriatic acids: cutch or catechu: orchil and eudbear, safflower, ten per centum ad valorem:</p>
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*Digest of laws relating to duties on imports—Continued.*Act approved  
July 14, 1862.Sec. 5  
Cont'd.

Arsenic in all forms: ammonia, and sulphate and carbonate of ammonia: bark, cinchona, Peruvian, Lima, calisaya, quilla, and all other medicinal barks, flowers, leaves, plants, roots, and seeds, not otherwise provided for: gums, amber, Arabic, Jedda, Senegal, tragacanth, myrrh, and all other gums and gum resins, not otherwise provided for: quassia wood, smalts, sarsaparilla, tapioca, tonqua beans, and sponges, twenty per centum ad valorem:

Glycerine, thirty per centum ad valorem:

On all pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, ointments, salves, liniments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever, affecting the human or animal body, fifty per centum ad valorem:

On all essences, extracts, toilet waters, cosmetics, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth washes, dentrifices, tooth pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin, fifty per centum ad valorem.

Sec. 6

And be it further enacted, &c., That in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be paid, &c., on the articles hereinafter enumerated a duty of ten per centum ad valorem, namely:

Assafetida: beeswax: (both ten per cent. by sec. 19, 1861:)

Blacking of all descriptions: (twenty per cent. previously:)

Building stones of all descriptions, not otherwise provided for: (ten per cent. previously, sec. 19, 1861:)

Calomel: civet, oil of: (both twenty per cent. previously:)

Cat sup: (thirty per cent. before:)

Cobalt ores: (before free:) extract of madder: extracts and decoctions of logwood and other dyewoods: (these extracts free by sec. 23, 1861:)

Flints and flint ground: (before free:)

Furs, dressed, when not on the skin: (ten per cent. in sec. 19, 1861:)

Garancine: (free by sec. 23, 1861:)

Green turtle: (ten per cent. by sec. 19, 1861:)

Grindstones, unwrought, or wrought and finished: (making wrought and finished twenty per cent. and unwrought ten per cent:)

Gutta-percha, unmanufactured: (free by sec. 19, 1861:)

Japanned ware of all kinds, not otherwise provided for: (thirty per cent. by sec. 22, 1861:)

Mats of cocconut: matting, China, and other floor-matting, and mats made of flag, jute, or grass: (twenty per cent. by sec. 20, 1861:)

Milk of India-rubber: (free by sec. 23, 1861:)

Medicinal preparations, not otherwise provided for: (thirty per cent. by sec. 22, 1861:)

Music printed with lines, bound or unbound: (ten per cent. in 1861:)

Musical instruments of all kinds, and strings for musical instruments of whip-gut or cat-gut, and all other strings of the same material: (twenty per cent. by sec. 20, 1861:)

Osier or willow prepared for basketmakers' use: (twenty per cent. in 1861:)

Philosophical apparatus and instruments: (thirty per cent. in sec. 22, 1861:)

Plaster of Paris, when ground: (ten per cent. in sec. 19, 1861:)

Quills: (twenty per cent. in 1861:)

Staves for pipes, hogsheads, and other casks: (free in sec. 23, 1861:)

*Digest of laws relating to duties on imports—Continued.*Act approved  
July 14, 1862.Sec. 6  
Cont'd.

Teeth, manufactured: (ten per cent. in sec. 19, 1861:)  
Thread-lace and insertings: (twenty per cent. in sec. 20, 1861:)  
Woollen listings: (twenty per cent. in sec. 20, 1861:)

Sec. 7

. . . That in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for, there shall be paid, &c., the following duties:

On chocolate and on cocoa, prepared, one cent per pound: (adds one cent to six cents, and one cent to eight cents, in August 5, 1861:)

On copperas, green vitriol or sulphate of iron, one-fourth cent per pound: (one-fourth cent per pound being previously provided:)

On linseed, flaxseed, hempseed, and rapeseed oil, three cents per gallon: (with twenty cents previously, making twenty-three cents per gallon:)

On saleratus and bicarbonate of soda, and on caustic soda, one-half cent per pound: (with one cent previously, making one and one-half cent:)

On oxide of zinc, dry or ground in oil, twenty-five cents per one hundred pounds: (with one dollar and fifty cents previously imposed, making one dollar and seventy-five cents per one hundred pounds.)

Sec. 8

. . . That in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be paid, &c., the following duties:

On barley, pearl or hulled, one cent per pound:

On bonnets, hats, and hoods, for men, women, and children, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or hair, whalebone, or other material, not otherwise provided for, forty per centum ad valorem:

On braids, plaits, flats, laces, trimmings, sparterre, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for, thirty per centum ad valorem:

. . . †*Provided*, That all imported cotton and linen rags for the manufacture of paper shall be free from duty:

On candles and tapers, stearine and adamantine, five cents per pound: on spermaceti, paraffine, and wax candles and tapers, pure or mixed, eight cents per pound: on all other candles and tapers, two and one-half cents per pound:

On acorn coffee and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee or a substitute for coffee, and not otherwise provided for, three cents per pound:

On coloring for brandy, fifty per centum ad valorem:

On corks, fifty per centum ad valorem:

On feathers and downs for bedding, of all descriptions, thirty per centum ad valorem:

On fruit, shade, lawn, and ornamental trees, shrubs, plants, and bulbous roots and flower seeds, not otherwise provided for, thirty per centum ad valorem:

On garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, thirty per centum ad valorem:

On hides, raw, and skins of all kinds, whether dried, salted, or pickled, ten per centum ad valorem:

On hops, five cents per pound:

On human hair, raw, uncleaned, and not drawn, twenty per centum ad valorem: when cleaned or drawn but not manufactured, thirty per centum ad valorem: when manufactured, forty per centum ad valorem:

On all manufactures of marble, marble slabs, marble paving tiles, and marble sawed, dressed, or polished, fifty per centum ad valorem:

† A clause imposing twenty per cent. duty on books, is superseded in sec. 13, act of June 30, 1864.

*Digest of laws relating to duties on imports—Continued.*

Act approved July 14, 1862.	Sec. 8 Cont'd.	<p>On manufactures of bladders thirty per centum ad valorem :</p> <p>On manufactures of India-rubber and silk, or of India-rubber and silk and other materials, fifty per centum ad valorem :</p> <p>On mustard, ground, in bulk, twelve cents per pound : when enclosed in glass or tin, sixteen cents per pound :</p> <p>On plates, engraved, of steel, copper, wood, or any other material, twenty-five per centum ad valorem :</p> <p>On plumbago or blacklead, ten dollars per ton :</p> <p>On potatoes, twenty-five cents per bushel :</p> <p>On fulminates, fulminating powders, and all articles used for like purposes, n. o. p., thirty per centum ad valorem :</p> <p>On sago and sago flour, one and one-half cent per pound :</p> <p>On sheathing metal or yellow metal, not wholly of copper, nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, three cents per pound :</p> <p>On tin in pigs, bars, or blocks, fifteen per centum ad valorem :</p> <p>On tin in plates or sheets, and terne tin, twenty-five per centum ad valorem : on oxide, muriate, and salts of tin, and tin-foil, thirty per centum ad valorem.</p>
	Sec. 9	<p>. . . That in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be paid, &amp;c., the following duties : (this section generally is superseded by sec. 5, act of June 30, 1864, but two or three clauses are in part in force :)</p> <p>On woollen and worsted yarn . . . five per centum ad valorem : (applies only to woollen or worsted yarn, or yarn for carpets over No. 14 in fineness ; making with thirty per cent. in sec. 13, 1861, thirty-five per cent. :)</p> <p>On coir floor-matting and carpeting, five per centum ad valorem : (adds five per cent. to twenty per cent. of sec. 20, 1861, making twenty-five per cent. :)</p>
	Sec. 10	<p>Cotton manufactures, additional duties : superseded, except the following :</p> <p>On other thread of cotton, (than spool thread,) ten per centum ad valorem : (added to thirty per cent. in sec. 14, 1861, making forty per cent. :)</p>
	Sec. 11	<p>Additional duties on hemp : mostly superseded, but the following remain : on jute butts, one dollar per ton : (with five dollars in sec. 15, 1861, making six dollars :)</p> <p>On jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, (except flax, tow of flax, Russia and Manilla hemp, and codilla or tow of hemp,) five dollars per ton : (with ten dollars per ton in sec. 15, 1861, making fifteen dollars per ton. :)</p>
	Sec. 12	<p>Imposes full duties on China and earthenware, glass, clay, &amp;c., but is superseded by sec. 9, act of June 30, 1864.</p>
	Sec. 13	<p>Imposes additional duties of five per centum ad valorem on the following named articles, nearly all of which pay thirty per cent. under sec. 22, act of March 2, 1861, and therefore now pay thirty-five per centum ad valorem by both acts ; the exceptions are noted with each article excepted :</p> <p>Argentine, albata, or German silver, manufactured or unmanufactured : articles embroidered with gold, silver or other metal :</p> <p>Articles worn by men, women, or children, of whatever material composed or made, or made wholly or in part by hand, n. o. p. :</p> <p>Britannia ware : baskets and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, n. o. p. :</p> <p>Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material :</p> <p>Braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber, n. o. p. : brooms of all kinds :</p> <p>Canes and sticks for walking, finished or unfinished :</p> <p>Capers, pickles, and sauces of all kinds, n. o. p. :</p>



*Digest of laws relating to duties on imports—Continued.*Act approved  
July 14, 1862.Sec. 13  
Cont'd.

Caps, hats, muffs and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material:

Caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, and children, and n. o. p.:

Card cases, pocket-books, shell boxes, souvenirs, and all similar articles of whatever material composed:

Carriages and parts of carriages: clocks and parts of clocks:

Clothing, ready-made, and wearing apparel of whatever description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer:

Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver-plated, brass-plated or covered, common tinned, burnished, or japanned, n. o. p.:

Combs of all kinds:

Compositions of glass or paste, when set: (thirty per cent. by sec. 22, 1861, now made thirty-five per cent.):

Composition tops for tables or other articles of furniture:

Comfits, sweetmeats, or fruits preserved in brandy, sugar, or molasses, n. o. p.:

Cotton cords, gimps, and galloons:

Cutlery of all kinds: dolls: encaustic tiles:

Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal:

Fans and firescreens of every description, of whatever material composed, (not palm-leaf fans:)

Frames and sticks for umbrellas, parasols, and sun-shades, finished and unfinished: furniture, cabinet or household: hair pencils:

Hat bodies of cotton, (previously thirty per cent.,) or wool, (previously twenty per cent.,) or of which wool is the component material of chief value:

Hair cloth, hair seatings, and all other manufactures of hair, n. o. p.: (previously twenty-five per cent., now thirty per cent.):

Ink, printer's ink, and ink powder:

Japanned, patent, or enamelled leather or skins of all kinds:

Jet and manufactures of jet, or imitations thereof:

Leather, tanned, of all descriptions: (upper leather and calfskins were previously twenty-five per cent.; goat, kid, and sheepskins, tanned and dressed, were twenty per cent.; to each five per cent. is added:)

Maccaroni, vermicelli, gelatine, and all similar preparations:

Manufactures of bone, shell, horn, ivory, or vegetable ivory:

Manufactures of paper, or of which paper is a component material, n. o. p.:

Manufactures, articles, vessels, and wares, n. o. p., of copper, brass, lead, pewter, tin, or other metal, or of which either of these metals, or any other metals, (except gold, silver, and steel,) shall be the component material of chief value:

(Manufactures, n. o. p., composed of mixed materials, in part of cotton, hemp, jute, or flax:)

Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise by machinery, or with the needle, or other process: n. o. p.:

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin-wood:

Manufactures and articles of leather, or of which leather shall be a component part, n. o. p.:

Manufactures, articles, and wares of papier-maché:

Manufactures of goats' hair, or mohair, or of which goats' hair or mohair shall be a component material, n. o. p.:

Manufactures of wood, or of which wood is the chief component part, n. o. p.:

Morocco skins: (formerly twenty per cent., now made twenty-five per cent.):

*Digest of laws relating to duties on imports—Continued.*

Act approved July 14, 1862.	Sec. 13 Cont'd.	<p>Muskets, rifles, and other fire-arms:          Needles, sewing, darning, knitting, and all other descriptions: (formerly twenty per cent, now made twenty-five per cent.:)          Paper boxes, and all other fancy boxes: paper envelopes: paper-hangings, and paper for screens or fireboards: paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, n. o. p.:          Pins, solid head, or other: plated and gilt ware of all kinds:          Prepared vegetables, meat, fish, poultry, and game, sealed or unsealed, in cans or otherwise:          Ratans and reeds, manufactured or partially manufactured: (previously twenty per cent.:)          Scagliola tops, for tables or other articles of furniture: sealing-wax:          Side-arms of every description: silver-plated metal in sheets or other form:          Stereotype plates: (formerly twenty per cent., now made twenty-five per cent.:)          Types, new: type metal: (formerly twenty per cent., now made twenty-five per cent.:)          Umbrellas, parasols, and sunshades:          Velvet, when printed or painted: wafers: water colors:          . . . Parts of watches and watch materials, and unfinished parts of watches: (fifteen per cent. by sec. 18, act of March 2, 1861, now made twenty per cent.:)          Webbing composed of wool, cotton, flax, or any other materials, n. o. p.</p>
	Sec. 14	Imposes ten per cent. discriminating and additional duty on merchandise the growth or produce of countries beyond the Cape of Good Hope, when imported from places this side of the Cape.
	Sec. 15	Relates to tonnage duty: imposing thirty cents per ton on both American and foreign vessels, payable once in each year, when trading coastwise or to certain American countries.
	Sec. 16	. . . Allowance for tare may be estimated according to the tare specified on the invoice, if the collector sees fit and the consignees agree: but otherwise the real tare shall be allowed, to be ascertained as the Secretary of the Treasury shall prescribe: but there shall be no allowance for draft.
	Sec. 17	Provides for consular certificates verifying all invoices offered for entry from foreign countries, other than those from the British provinces under the reciprocity treaty.
	Sec. 18	Provides that consuls of the United States shall report facts establishing or implying fraud to the Secretary of the Treasury, or the collector of the port to which shipments are made from the district of such consul.
	Sec. 19	Amends sec. 23, act of March 2, 1861, as to paintings, and gold and silver ores.
	Sec. 20	Relates to warehousing; one hundred per cent. penalty changed to double the duty.
	Sec. 21	This act shall not apply to goods in bonded warehouse, if withdrawn within three months; but it shall apply to all such goods withdrawn for consumption after three months, and to all goods on shipboard on the first day of August, 1862; and no goods shall remain in warehouse over one year without payment of duties; but if duties are then paid, they remain three years before re-exportation to foreign countries or to the Pacific coast—with other provisions.
	Sec. 22	The privilege of purchasing from warehouse, duty free, extended to vessels-of-war of such foreign nations as shall reciprocate the favor.
	Sec. 23	Repeals conflicting acts.
	Sec. 24	Relates to stamping documents: internal revenue.

*Digest of laws relating to duties on imports—Continued.*

<p>Act approved July 14, 1862.</p>	<p>Sec. 25</p>	<p>Prescribes the time at which certain internal revenue provisions take effect.</p>
<p>Approved July 14, 1862.</p>		
<p><i>Act of March 3, 1863, entitled "An act to modify existing laws imposing duties on imports, &amp;c."</i></p>		
<p>Act approved March 3, 1863.</p>	<p>Sec. 1</p>	<p>Extends the time for the payment of the duties imposed by acts previous to July 14, 1862, on goods in warehouse, from one year, as prescribed by that act, to June 1, 1863.</p>
	<p>Sec. 2</p>	<p>Modifies the act of July 14, 1862, "so as to allow cotton and raw silk, as reeled from the cocoon, of the growth or produce of countries beyond the Cape of Good Hope, to be exempt from additional duty if imported from places this side the Cape of Good Hope, for two years from and after the passage of this act."</p>
	<p>Sec. 3</p>	<p>Suspends so much of the act relating to discoveries of guano as prohibits the exportation thereof, &amp;c.</p>
	<p>Sec. 4</p>	<p>Extends the provision making the payment of tonnage-tax annual only, on vessels trading to certain countries.</p>
	<p>Sec. 5</p>	<p>Enacts "that in lieu of the duties now imposed by law, there shall be levied and collected upon printing paper, unsized, used for books and newspapers exclusively, twenty per centum ad valorem: upon seed lac and stick lac, the same duties now imposed upon gum shellac: (being ten cents per pound by sec. 5, 1862:) upon polishing powders, of all descriptions, Frankfort black, and Berlin, Chinese, fig, and wash blue, twenty-five per centum ad valorem."</p>
	<p>Sec. 6</p>	<p>Imposes twenty per centum ad valorem on petroleum and coal illuminating oil, but is superseded by sec. 3, act of March 3, 1865.</p>
	<p>Sec. 7</p>	<p>... "That from and after the passage of this act there shall be allowed a drawback on foreign saltpetre manufactured into gunpowder in the United States and exported, equal in amount to the duty paid on the foreign saltpetre from which it shall be manufactured: to be ascertained under such regulations as the Secretary of the Treasury shall prescribe: <i>Provided</i>, That ten per cent. on the amount of all such drawbacks shall be retained for the use of the United States."</p>
<p>Approved March 3, 1863.</p>		
<p><i>Act of June 30, 1864, entitled "An act to increase duties on imports, and for other purposes."</i></p>		
<p>Act approved June 30, 1864.</p>	<p>Sec. 1</p>	<p><i>Be it enacted, &amp;c.</i>, That on and after the first day of July, anno Domini eighteen hundred and sixty-four, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty—that is to say:          First. On teas of all kinds, twenty-five cents per pound:          Second. On all sugar not above number twelve, Dutch standard in color, three cents per pound:          On all sugar above number twelve, and not above number fifteen, Dutch standard in color, three and one-half cents per pound:          On all sugar above number fifteen, not stove-dried, and not above number twenty, Dutch standard in color, four cents per pound:          On all refined sugar in form of loaf, lump, crushed, powdered, pulverized, or granulated, and all stove-dried or other sugar</p>



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above number twenty, Dutch standard in color, five cents per pound: *Provided*, That the standard by which the color and grades of sugar are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient:

On sugar candy, not colored, ten cents per pound. On all other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tintured, colored, or in any way adulterated, valued at thirty cents per pound or less, fifteen cents per pound. On all confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem:

Third. On molasses from sugar-cane, eight cents per gallon. On sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, two and one-half cents per pound: *Provided*, That all sirups of sugar or sugar-cane, cane juice, concentrated molasses or concentrated melado, entered under the name of molasses, or any other name than sirup of sugar, or of sugar-cane, cane juice, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

Sec. 2

*And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty—that is to say:

First. On brandy, for first proof, two dollars and fifty cents per gallon:

On other spirits, manufactured or distilled from grain or other materials, for first proof, two dollars per gallon:

On cordials and liqueurs of all kinds, and arrack, absynthe, kir schenwasser, ratafia, and other similar spirituous beverages, not otherwise provided for, two dollars per gallon:

On bay rum, one dollar and fifty cents per gallon:

On wines of all kinds, valued at not over fifty cents per gallon, twenty cents per gallon and twenty-five per centum ad valorem; valued at over fifty cents and not over one dollar per gallon, fifty cents per gallon and twenty-five per centum ad valorem; valued at over one dollar per gallon, one dollar per gallon and twenty-five per centum ad valorem: *Provided*, That no Champagne or sparkling wines, in bottles, shall pay a less rate of duty than six dollars per dozen bottles, each bottle containing not more than one quart and more than one pint, or six dollars per two dozen bottles, each bottle containing not more than one pint:

On all spirituous liquors not otherwise enumerated, one hundred per centum ad valorem: *Provided*, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof, shall pay a less rate of duty than fifty per centum ad valorem: *Provided, further*, That all imitations of brandy, or spirits, or of wines, imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles, respectively intended to be represented, and in no case less than one dollar per gallon: *And provided, further*, That brandies, or other spirituous liquors, may be imported in bottles when the package shall contain not less than one dozen; and all bottles shall pay a separate duty of two cents each, whether containing wines, brandies, or other spirituous liquors subject to duty as hereinbefore mentioned.

*Digest of laws relating to duties on imports—Continued.*

Act approved June 30, 1864.	Sec. 2 Cont'd.	<p>Second. On ale, porter, and beer, in bottles, thirty-five cents per gallon; otherwise than in bottles, twenty cents per gallon:</p> <p>On snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound:</p> <p>On tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound:</p> <p>On tobacco, manufactured, of all descriptions, and stemmed tobacco, not otherwise provided for, fifty cents per pound.</p>
	Sec. 3	<p><i>And be it further enacted</i>, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty—that is to say:</p> <p>On bar iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds not less than three-fourths of an inch nor more than two inches in diameter, and squares not less than three-fourths of an inch nor more than two inches square, one cent per pound. On bar iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square, one and one-half cent per pound: <i>Provided</i>, That all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: <i>And provided, further</i>, That none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem:</p> <p>On all iron imported in bars for railroads and inclined planes, made to patterns and fitted to be laid down on such roads or planes without further manufacture, sixty cents per one hundred pounds, (see sec. 2, act of March 3, 1865.) On boiler or other plate iron not less than three-sixteenths of an inch in thickness, one and one-half cent per pound. On iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen, wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire gauge, three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem*: <i>Provided</i>, That wire covered with cotton, silk, or other material, shall pay five cents per pound in addition to the foregoing rates. On smooth or polished sheet iron, by whatever name designated, three cents per pound. On sheet iron, common or black, not thinner than number twenty, wire gauge, one and one-fourth cent per pound: thinner than number twenty, and not thinner than number twenty-five, wire gauge, one and one-half cent per pound; thinner than number twenty-five, wire gauge, one and three-fourths cent per pound:</p> <p>On tin plates, (galvanized,) and iron galvanized or coated with any metal by electric batteries, or otherwise, two and one-half cents per pound:</p> <p>On all band, hoop, and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch, one and one-fourth cent per pound:</p> <p>On all band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire gauge, one and one-half cent per pound:</p> <p>On all band, hoop, and scroll iron, thinner than number twenty, wire gauge, one and three-fourths cent per pound:</p>

\* Iron wire above number 25, wire gauge, pays four cents per pound, and fifteen per cent. by sec. 7, act of March 2, 1861, and sec. 3, act of July 14, 1862.

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- On slit rods, one and one-half cent per pound, and on all other descriptions of rolled or hammered iron, not otherwise provided for, one and one-fourth cent per pound :
- On locomotive tire, or parts thereof, three cents per pound :
- On mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound :
- On anvils and on iron cables, or cable chains, or parts thereof, two and one-half cents per pound :
- On chains, trace chains, halter chains, and fence chains, made of wire or rods, not less than one-fourth of one inch in diameter, two and one-half cents per pound ; less than one-fourth of one inch in diameter, and not under number nine, wire gauge, three cents per pound ; under number nine, wire gauge, thirty-five per centum ad valorem :
- On anchors, or parts thereof, two and one-fourth cents per pound :
- On blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for, two and one-half cents per pound :
- On wrought-iron railroad chairs, and wrought-iron nuts and washers, ready punched, two cents per pound :
- On bed-screws and wrought-iron hinges, two and one-half cents per pound :
- On wrought board nails, spikes, rivets, and bolts, two and one-half cents per pound :
- On cut nails and spikes, one and one-half cent per pound :
- On horseshoe nails, five cents per pound :
- On cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand ; exceeding sixteen ounces to the thousand, three cents per pound :
- On screws, commonly called wood screws, two inches or over in length, eight cents per pound ; less than two inches in length, eleven cents per pound :
- On steam, gas, and water tubes and flues of wrought iron, two and one-half cents per pound : (add one cent per pound in sec. 2, act of March 3, 1865 :)
- On screws of any other metal than iron, and all other screws of iron, except wood screws, thirty-five per centum ad valorem :
- On iron in pigs, nine dollars per ton ;
- On vessels of cast-iron, not otherwise provided for, and on and-irons, sadirons, tailors' and hatters' irons, stoves and stove plates, of cast-iron, one and one-half cent per pound :
- On cast-iron steam, gas, and water pipe, one and one-half cent per pound :
- On cast-iron butts and hinges, two and one-half cents per pound :
- On hollow ware, glazed or tinned, three and one-half cts. per pound :
- On all other castings of iron, not otherwise provided for, thirty per centum ad valorem :
- On all manufactures of iron, not otherwise provided for, thirty-five per centum ad valorem :
- On old scrap iron, eight dollars per ton : *Provided*, That nothing shall be deemed old iron that has not been in actual use and fit only to be remanufactured :
- On steel in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound or less, two and one-fourth cents per pound ; valued at above seven cents and not above eleven cents per pound, three cents per pound ; valued at above eleven cents per pound, three and one-half cents per pound and ten per cent. ad valorem :
- On steel wire, less than one-fourth of an inch in diameter and not less than number sixteen, wire gauge, two and one-half cents per pound, and in addition thereto twenty per centum ad valorem ; less or finer than number sixteen, wire gauge, three cents per pound, and in addition thereto twenty per cent. ad valorem :
- On steel in any form, not otherwise provided for, thirty per centum ad valorem :



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- On skates costing twenty cents or less per pair, eight cents per pair: costing over twenty cents per pair, thirty-five per centum ad valorem:
- On cross-cut saws, ten cents per lineal foot:
- On mill, pit, and drag saws, not over nine inches wide, twelve and one-half cents per lineal foot: (over nine inches wide, twenty cents per foot, by sec. 7, 1861:)
- On all handsaws not over twenty-four inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem:
- On all back-saws not over ten inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem:
- On files, file blanks, rasps, and floats of all descriptions, not exceeding ten inches in length, ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length, six cents per pound, and in addition thereto thirty per centum ad valorem:
- On penknives, jackknives, and pocket-knives of all kinds, fifty per centum ad valorem:
- On needles for knitting or sewing machines, one dollar per thousand, and in addition thereto thirty-five per centum ad valorem:
- On iron squares marked on one side, three cents per pound, and in addition thereto thirty per centum ad valorem; on all other squares of iron or steel, six cents per pound, and thirty per centum ad valorem:
- On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, forty-five per centum ad valorem: *Provided*, That all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured:
- On bituminous coal, and shale, one dollar and twenty-five cents for a ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel:
- On coke and culm of coal, twenty-five per centum ad valorem:
- On lead, in pigs and bars, two cents per pound:
- On old scrap lead, fit only to be remanufactured, one and one-half cent per pound:
- On lead in sheets, pipes, or shot, two and three-quarter cents per pound:
- On pewter, when old and fit only to be remanufactured, two cents per pound:
- On lead ore, one and one-half cent per pound:
- On copper in pigs, bars, or ingots, two and one-half cents per pound:
- On sheathing copper, in sheets forty-eight inches long and fourteen inches wide, weighing from fourteen to thirty-four ounces per square foot, three and one-half cents per pound:
- On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper, not otherwise provided for, thirty-five per centum ad valorem:
- On zinc, spelter, or teutenegue, manufactured in blocks or pigs, one and one-half cent per pound:
- On zinc, spelter, or teutenegue in sheets, two and one-quarter cents per pound:
- On diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of ten per centum ad valorem:

Sec. 4

*And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties—that is to say: On all wool, unmanufactured, and all hair of the

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alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States exclusive\* of charges in such ports shall be twelve cents or less per pound, three cents per pound; exceeding twelve cents and not exceeding twenty-four cents per pound, six cents per pound; exceeding twenty-four cents per pound, and not exceeding thirty-two cents, ten cents per pound, and in addition thereto ten per centum ad valorem; exceeding thirty-two cents per pound, twelve cents per pound, and in addition thereto ten per centum ad valorem: *Provided*, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals, which shall be imported in any other than the ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance, shall be subject to pay a duty of twelve cents per pound and ten per centum ad valorem, anything in this act to the contrary notwithstanding: *Provided, further*, That when wool of different qualities is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of ten cents per pound and ten per centum ad valorem; and when bales of different qualities are embraced in the same invoice at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *And provided, further*, That wool which shall be imported scoured, shall pay, in lieu of the duties herein provided, three times the amount of such duties: *Second*. Sheepskins, raw or unmanufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of twenty per centum ad valorem; and on flecks, waste, or shoddy, three cents per pound.

Sec. 5 *And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties—that is to say:

First. On Wilton, Saxony, and Aubusson, Axminster, patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, seventy cents per square yard; valued at over one dollar and twenty-five cents per square yard, eighty cents per square yard: *Provided*, That no carpeting, carpets, or rugs of the foregoing description shall pay a duty of less than fifty per centum ad valorem. On Brussels and tapestry Brussels carpets and carpetings, printed on the warp, or otherwise, fifty cents per square yard. On all treble ingrain, three-ply, and worsted chain Venetian carpets and carpeting, forty cents per square yard. On yarn Venetian and two-ply ingrain carpets and carpeting, thirty-five cents per square yard. On hemp or jute carpeting six and one-half cents per square yard. On druggets, bockings, and felt carpets and carpeting, printed, colored, or otherwise, twenty-five cents per square yard. On carpets and carpeting of wool, flax, or cotton, or parts of either, or other material not otherwise specified, forty per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subject to the rate of duty herein imposed on carpets or carpetings of like character or description, and on all other mats, screens, hassocks, and rugs, forty-five per centum ad valorem:

*Second*. On woollen cloths, woollen shawls, and all manufactures

\* By sec. 9, act of July 28, 1866, this is so changed as to be *inclusive* of such charges.

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of wool of every description, made wholly or in part of wool, not otherwise provided for, twenty-four cents per pound, and in addition thereto forty per centum ad valorem. On goods of like description, when valued at over two dollars per square yard, a duty, in addition to the foregoing rates, of five per centum ad valorem: *Provided*, That goods of like description, composed of worsted, the hair of the alpaca, goat, or other like animals, and weighing over eight ounces to the square yard, shall be subject to pay the same duties and rates of duty herein provided for woollen cloths. On endless belts or felts for paper, and blanketing for printing machines, twenty cents per pound, and in addition thereto thirty-five per centum ad valorem. On flannels, uncolored, valued at thirty cents or less per square yard, twenty-four cents per pound, and thirty per centum ad valorem; valued at above thirty cents per square yard, and on all flannels, colored, printed, or plaided, not otherwise provided for, and flannels composed in part of cotton, twenty-four cents per pound, and thirty-five per centum ad valorem. On flannels composed in part of silk, fifty per centum ad valorem. On hats of wool, twenty-four [cents] per pound, and in addition thereto thirty-five per centum ad valorem. On woollen and worsted yarn, valued at fifty cents and not over one dollar per pound, twenty cents per pound, and in addition thereto twenty-five per centum ad valorem; valued at over one dollar per pound, twenty-four cents per pound, and in addition thereto thirty per centum ad valorem. On woollen and worsted yarn valued at less than fifty cents per pound, and not exceeding in fineness number fourteen,\* sixteen cents per pound, and in addition thereto twenty-five per centum ad valorem. On clothing, ready-made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except hosiery, twenty-four cents per pound, and in addition thereto thirty per centum ad valorem. On blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, twelve cents per pound, and in addition thereto twenty per centum ad valorem; valued at above twenty-eight cents and not exceeding forty cents per pound, twenty-four cents per pound and twenty-five per centum ad valorem; valued above forty cents per pound, twenty-four cents per pound and thirty per centum ad valorem. On Balmorals, and goods of similar description, or used for like purposes, composed of wool, worsted, or any other material, twenty-four cents per pound, and in addition thereto thirty-five per centum ad valorem:

On women's and children's dress goods, composed wholly or in part of wool, worsted, mohair, alpaca, or goats' hair, gray or uncolored, not exceeding in value the sum of thirty cents per square yard, four cents per square yard, and in addition thereto twenty-five per centum ad valorem: exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto thirty per centum ad valorem:

On all goods of the last-mentioned description, if stained, colored, or printed, not exceeding in value the sum of thirty cents per square yard, four cents per square yard and thirty per centum ad valorem; exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto thirty-five per centum ad valorem:

On shirts, drawers, and hosiery, of wool, or of which wool shall be a component material, not otherwise provided for, twenty cents per pound, and in addition thereto thirty per centum ad valorem:

On bunting, and on all other manufactures of worsted, mohair, alpaca, or goats' hair, or of which worsted, mohair, alpaca, or goats' hair shall be a component material, not otherwise provided for, fifty per centum ad valorem:

\* See, for the rate on yarn finer than No. 14, sections 13, act of March 2, 1861, and 9, act of July 14, 1862.



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Act approved June 30, 1864.	Sec. 5 Cont'd.	<p>On lastings, mohair cloth, silk, twist, or other manufacture of cloth, woven or made in patterns of such size, shape, and form, or cut in such manner, as to be fit for shoes, slippers, boots, booties, gaiters, and buttons, exclusively, not combined with India-rubber, ten per centum ad valorem:</p> <p>On oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, except silk oil-cloth, forty per centum ad valorem.</p>
	Sec. 6	<p>(Cotton and cottons: for the duty on cotton yard or piece goods, see section 1, act of March 3, 1865:)</p> <p>On cotton shirts and drawers, woven or made on frames, and on all cotton hosiery, thirty-five per centum ad valorem:</p> <p>On cotton velvet, thirty-five per centum ad valorem:</p> <p>On cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for, thirty-five per centum ad valorem.</p>
	Sec. 7	<p><i>And be it further enacted</i>, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty—that is to say:</p> <p>First. On brown and bleached linens, duck, canvas, paddings, cotton bottoms, burlaps, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard, thirty-five per centum ad valorem; valued at above thirty cents per square yard, forty per centum ad valorem. On flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound, thirty per centum ad valorem. On flax or linen yarns valued at above twenty-four cents per pound, thirty-five per centum ad valorem. On flax or linen thread, twine, and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for, forty per centum ad valorem:</p> <p>Second. On tarred cables or cordage, three cents per pound. On untarred Manilla cordage, two and one-half cents per pound. On all other untarred cordage, three and one-half cents per pound. On hemp yarns, five cents per pound. On coir yarn, one and one-half cent per pound. On seines, six and one-half cents per pound:</p> <p>Third. On gunny cloth, gunny bags, and cotton bagging, or other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, or other material, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound. On sail duck or canvas for sails, thirty per centum ad valorem. On Russia and other sheetings of flax or hemp, brown and white, thirty-five per centum ad valorem. On all other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem. On grass cloth, thirty per centum ad valorem. On jute yarns, twenty-five per centum ad valorem. On all other manufactures of jute or Sisal grass, not otherwise provided for, thirty per centum ad valorem.</p>
	Sec. 8	<p><i>And be it further enacted</i>, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty—that is to say:</p>

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On spun silk for filling in skeins or cops, twenty-five per centum ad valorem:\*

On silk in the gum not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem. On floss silks, thirty-five per centum ad valorem. On sewing silk in the gum or purified, forty per centum ad valorem. On all dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value, sixty per centum ad valorem. On silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mitts, aprons, stockings, gloves, suspenders, watch chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, sixty per centum ad valorem:

On all manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

Sec. 9

*And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty—that is to say:

On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, twenty-five per centum ad valorem:

On China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner, fifty per centum ad valorem:

On China, porcelain, and Parian ware, plain white, and not decorated in any manner, forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for, forty per centum ad valorem:

On slates, slate pencils, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem:

On unwrought clay, pipe clay, fire clay, and kaoline, five dollars per ton:

On fullers' earth, three dollars per ton:

On white chalk and cliff stone, ten dollars per ton:

On red and French chalk, twenty per centum ad valorem:

On chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem:

On whiting and Paris-white, one cent per pound:

On whiting, ground in oil, two cents per pound:

On all plain and mould and press glass, not cut, engraved, or painted, thirty-five per centum ad valorem:

On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem:

On all unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and one-half cent per pound; above that, and not exceeding sixteen by twenty-four inches square, two cents [per] pound; above that, and not exceeding twenty-four by thirty inches square, two and one-half cents per pound; all above that, three cents per pound:

On cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty cents per square foot; all above that, forty cents per square foot:

\* Adds ten per cent. in sec. 2, act of March 3, 1865. See silk clothing in same act.

*Digest of laws relating to duties on imports—Continued.*

Act approved June 30, 1864.	Sec. 9 Cont'd.	<p>On fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-half cent per square foot; all above that, two cents per square foot: <i>Provided</i>, That all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed:</p> <p>On all cast polished plate glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot:</p> <p>On all cast polished plate glass, silvered, or looking-glass plates not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot: <i>Provided</i>, That no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames:</p> <p>On porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, or preserves, not otherwise provided for, forty per centum ad valorem.</p>
	Sec. 10	<p><i>And be it further enacted</i>, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty—that is to say:</p> <p>First. On annatto seed, extract of annatto, nitrate of barytes, carmined indigo, crude tica, extract of safflower, finishing powder, gold size and patent size, cobalt, oxide of cobalt, smalt, zaffre, and terra alba, twenty per centum ad valorem; on nickel, fifteen per centum ad valorem:</p> <p>Second. On albumen, asbestos, asphaltum, crocus colcoetra, blue or Roman vitriol or sulphate of copper, bone or ivory drop black, murexide, ultramarine, Indian red, and Spanish brown, twenty-five per centum ad valorem.</p>
	Sec. 11	<p><i>And be it further enacted</i>, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, [and] collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty—that is to say:</p> <p>On acetic acid, acetous or concentrated vinegar, or pyroligneous acid, exceeding the specific gravity of 1.040, eighty cents per pound; not exceeding the specific gravity of 1.040, known as number eight, twenty-five cents per pound:</p> <p>On acetate or pyrolignate of ammonia, seventy cents per pound; of baryta, forty cents per pound; of iron, strontia, and zinc.</p>



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June 30, 1864.Sec. 11  
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- fifty cents per pound; of lead, twenty [cents] per pound; of magnesia and soda, fifty cents per pound; of lime, twenty-five per centum ad valorem:
- On aniline dyes, one dollar per pound, and thirty-five per centum ad valorem:
- On blanc fixe, enamelled white, satin white, lime white, and all combinations of barytes with acids or water, three cents per pound; on carmine lake, dry or liquid, thirty-five per centum ad valorem; on French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist, thirty per centum ad valorem:
- On almonds, six cents per pound; shelled, ten cents per pound:
- On articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part, forty per centum ad valorem:
- On antimony, crude, and regulus of antimony, ten per centum ad valorem:
- On opium, two dollars and fifty cents per pound:
- On opium prepared for smoking, and the extract of opium, one hundred per centum ad valorem:
- On morphine and its salts, two dollars and fifty cents per ounce:
- On arrowroot, thirty per centum ad valorem:
- On brimstone, crude, six dollars per ton:
- On brimstone, in rolls, or refined, ten dollars per ton:
- On castor beans or seeds per bushel of fifty pounds, sixty cents:
- On chicory root, four cents per pound; ground, burnt, or prepared, five cents per pound:
- On cassia, twenty cents per pound. On cassia buds and ground cassia, twenty-five cents per pound:
- On cinnamon, thirty cents per pound:
- On chloroform, one dollar per pound:
- On collodion and ethers of all kinds, not otherwise provided for, and ethereal preparations or extracts, fluid, one dollar per pound:
- On Cologne-water and other perfumery, of which alcohol forms the principal ingredient, three dollars per gallon, and fifty per centum ad valorem:
- On cloves, twenty cents per pound; on clove stems, ten cents per pound:
- On fusel oil, or amylic alcohol, two dollars per gallon:
- On Hoffman's anodyne and spirits of nitric ether, fifty cents per pound:
- On bristles, fifteen cents per pound; on hogs' hair, one cent per pound; on Istle, or Tampico fibre, one cent per pound:
- On brushes of all kinds, forty per centum ad valorem:
- On honey, twenty cents per gallon:
- On lead, white or red, and litharge, dry or ground in oil, three cents per pound:
- On percussion caps, forty per centum ad valorem:
- On lemons, oranges, pine-apples, plantains, cocoa-nuts, and fruits preserved in their own juice, and fruit juice, twenty-five per centum ad valorem:
- On licorice root, two cents per pound: on licorice paste or licorice in rolls, ten cents per pound:
- On nutmegs, fifty cents per pound:
- On mace, forty cents per pound:
- On oils, croton, one dollar per pound; olive, in flasks or bottles, and salad, one dollar per gallon; castor, one dollar per gallon; cloves, two dollars per pound; cognac or cœnanthic ether, four dollars per ounce:
- On peanuts, or ground beans, one cent per pound; shelled, one and one-half cent per pound:
- On filberts and walnuts, of all kinds, three cents per pound:
- On pimento, and black, white, and red or Cayenne pepper, fifteen cents per pound; on ground pimento and pepper of all kinds, eighteen cents per pound:
- On spirits of turpentine, thirty cents per gallon:

*Digest of laws relating to duties on imports—Continued.*Act approved  
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On sulphur, flour of, twenty dollars per ton and fifteen per centum ad valorem :  
 On tannin and tannic acid, two dollars per pound ; on gallic acid, one dollar and fifty cents per pound :  
 On santonin, five dollars per pound :  
 On salt in sacks, barrels, and other packages, twenty-four cents per one hundred pounds. On salt in bulk, eighteen cents per one hundred pounds :  
 On crude saltpetre, [saltpetre,] two and one-half cents per pound :  
 On strychnine and its salts, one dollar and fifty cents per ounce :  
 On tagger's iron, thirty per centum ad valorem :  
 On vinegar, ten cents per gallon :  
 On watches, gold or silver, twenty-five per centum ad valorem :  
 On wood pencils, filled with lead or other materials, fifty cents per gross, and in addition thereto, thirty per centum ad valorem :  
 On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored, or manufactured, twenty-five per centum ad valorem ; when dressed, colored, or manufactured, fifty per centum ad valorem :  
 On playing cards, costing not over twenty-five cents per pack, twenty-five cents per pack ; costing over twenty-five cents per pack, thirty-five cents per pack :

Sec. 12

*And be it further enacted,* That on and after the day and year aforesaid there shall be levied, collected, and paid a duty of fifty per centum ad valorem on the importation of the articles hereinafter mentioned and embraced in this section—that is to say :  
 Anchovies and sardines, preserved in oil or otherwise :  
 Artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for, beads and bead ornaments :  
 Billiard chalk :  
 Ginger, preserved or pickled :  
 Ivory or bone dice, draughts, chess men, chess balls, and bagatelle balls :  
 Jellies of all kinds :  
 On kid or other leather gloves of all descriptions, for men's, women's, or children's wear :  
 On wooden and other toys for children, (not dolls.)

Sec. 13

*And be it further enacted,* That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty—that is to say :  
 On books, periodicals, pamphlets, blank books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty-five per centum ad valorem :  
 On cork, bark or wood, unmanufactured, thirty per centum ad valorem. On corks and cork bark, manufactured, fifty per centum ad valorem :  
 On hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem. Furs on the skin, undressed, ten per centum ad valorem :  
 On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater number :  
 On gutta-percha, manufactured, forty per centum ad valorem :  
 On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, a duty of six cents per pound, and in addition thereto twenty per centum ad valorem ; valued above twenty cents per pound, a duty of ten cents per pound, and in addition thereto twenty per centum ad valorem :  
 On marble, white statuary, brocatella, sienna, and verd antique

*Digest of laws relating to duties on imports—Continued.*

Act approved June 30, 1864.	Sec. 13 Cont'd.	<p>in block, rough or squared, one dollar per cubic foot, and in addition thereto twenty-five per centum ad valorem. On veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared, fifty cents per cubic foot, and in addition thereto twenty per centum ad valorem :</p> <p>On mineral or medicinal waters, or waters from springs impregnated with minerals, for each bottle or jug containing not more than one quart, three cents, and in addition thereto twenty-five per centum ad valorem ; containing more than one quart, three cents for each additional quart, or fractional part thereof, and in addition thereto twenty-five per centum ad valorem :</p> <p>On palm-leaf fans, one cent each :</p> <p>On pipes, clay, common or white, thirty-five per centum ad valorem :</p> <p>On meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not herein otherwise provided for, one dollar and fifty cents per gross, and in addition thereto seventy-five per centum ad valorem :</p> <p>On pipe cases, pipe stems, tips, mouthpieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures, and all smokers' articles, seventy five per centum ad valorem :</p> <p>On pen-tips and pen-holders, or parts thereof, thirty-five per centum ad valorem :</p> <p>On pens, metallic, ten cents per gross, and in addition thereto twenty-five per centum ad valorem :</p> <p>On soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soap, ten cents per pound, and in addition thereto twenty-five per centum ad valorem :</p> <p>On all soap not otherwise provided for, one cent per pound, and in addition thereto thirty per centum ad valorem :</p> <p>On starch made of potatoes or corn, one cent per pound, and twenty per centum ad valorem :</p> <p>On starch made of rice, or any other material, three cents per pound, and twenty per centum ad valorem :</p> <p>On rice, cleaned, two and one-half cents per pound ; on uncleaned, two cents per pound :</p> <p>On paddy, one and one-half cent per pound.</p>
	Sec. 14	Provides that the decision of the collector as to all duties and dues shall be final, unless appealed from within thirty days, &c., and suit must be brought within ninety days in case of appeal to the courts, &c.
	Sec. 15	Provides that the like rules shall apply to all fees and charges imposed by collectors of customs.
	Sec. 16	Authorizes a warrant to be drawn to refund any excess of duties originally paid.
	Sec. 17	Imposes a discriminating duty of ten per cent. on importations in vessels not of the United States, unless exempted by treaty.
	Sec. 18	Imposes a discriminating duty of ten per cent. on importations the produce of countries beyond the Cape of Good Hope, if imported from countries west of the said Cape of Good Hope, (repealing sec. 3, act of August 5, 1861, and sec. 14, act of July 14, 1862.)
	Sec. 19	Applies the provisions of this act to goods in bond on the day it takes effect.
	Sec. 20	Defines the time at which the act of April 29, 1864, takes effect.
	Sec. 21	Provides that "during the period of one year from the passage of this act there may be imported, free of duty, any machinery designed for or adapted to the manufacture of woven fabrics from the fibre of flax or hemp, including all the preliminary processes requisite therefor ; and that steam agricultural machinery and implements may be imported free from duty for one year from the passage of this act."
	Sec. 22	Repeals conflicting acts. Duties not herein provided for, to remain as they are.



*Digest of laws relating to duties on imports—Continued.*

Act approved June 30, 1864.	Sec. 23	Provides that on entry the importer or consignee may advance the value of an invoice, and may add costs and charges necessary to make true market value; and if the appraised value of any importation shall exceed by ten per cent. the value so declared on the entry, then in addition to the duties imposed by law, there shall be paid a duty of twenty per centum ad valorem on the appraised value: <i>Provided</i> , That duties shall not be assessed on less than the invoice or entered value; (and repealing sec. 8, act approved July 30, 1846, with amendment of March 3, 1857.) Repealed by sec. 7, act of March 3, 1865.
	Sec. 24	Provides for determining the dutiable value of imports: repealed in part by sec. 7, act of March 3, 1865, and both superseded by act of July 28, 1866.
	Sec. 25	Repeals the exemption from duty, declared by the act of March 2, 1861, of philosophical apparatus and instruments imported for the use of any society incorporated for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States: and the same shall be subject to a duty of fifteen per centum ad valorem.
	Sec. 26	Provides that when any cask, barrel, carboy, or other vessel of American manufacture, exported or sent out of the country filled with the products of the United States, shall be returned empty, the same be admitted free of duty.
	Sec. 27	Provides that after January 1, 1865, invoices of all importations shall be made out in the weights and measures of the country whence imported, without regard to the weights and measures of the United States.
	Sec. 28	Relates to certain salaries.
	Sec. 29	Provides for the reception of baggage for persons in transit to any foreign country, and its delivery free of duty. Approved June 30, 1864.
	<i>Act of March 3, 1865, entitled "An act amendatory of certain acts imposing duties upon foreign importations."</i>	
Act approved March 3, 1865.	Sec. 1	<p><i>Be it enacted, &amp;c.</i>, That section 6, of the act of June 30, 1864, be amended, so that paragraphs second, third, and fourth of said section shall read as follows:</p> <p>On all manufactures of cotton, (except jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuff, and goods of like description,) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard: if bleached, five and one-half cents per square yard: if colored, stained, painted, or printed, five and one-half cents per square yard, and in addition thereto ten per centum ad valorem: on finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard: if colored, stained, painted, or printed, five and one-half cents per square yard, and in addition thereto twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard: if bleached, five and one-half cents per square yard: if colored, stained, painted, or printed, five and one-half cents per square yard, and in addition thereto twenty per centum ad valorem: . . . On all cotton jeans, denims, drillings, bed-tickings, gingham, plaids, cottonades, pantaloons, stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding</p>

*Digest of laws relating to duties on imports—Continued.*

Act approved March 3, 1865.	Sec. 1 Cont'd.	<p>five ounces to the square yard, six cents per square yard: if bleached, six and one-half cents per square yard: if colored, stained, painted, or printed, six and one-half cents per square yard, and in addition thereto ten per centum ad valorem. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard: if bleached, six and one-half cents per square yard: if colored, stained, painted, or printed, six and one-half cents per square yard, and in addition thereto fifteen per centum ad valorem. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard: if bleached, seven and one-half cents per square yard: if colored, stained, painted, or printed, seven and one-half cents per square yard, and in addition thereto, fifteen per centum ad valorem: <i>Provided</i>, That upon all plain woven cotton goods, not included in the foregoing schedule unbleached, valued at over sixteen cents per square yard, bleached, valued at over twenty cents per square yard, colored, valued at over twenty-five cents per square yard, and cotton jeans, denims, and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem: <i>And provided further</i>, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads:</p> <p>On spool thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and in addition thereto thirty per centum ad valorem: exceeding one hundred yards, for every additional hundred yards of thread on each spool, or fractional part thereof, in excess of one hundred yards, six cents per dozen, and thirty-five per centum ad valorem: on cotton thread or yarn, when advanced beyond single yarn, by twisting two or more strands together, if not wound upon spools, four (4) cents per skein or hank of eight hundred and forty (840) yards, and thirty-five per centum ad valorem.</p>
	Sec. 2	<p>Imposes additional duties on the following named articles: on brandy, rum, gin, and whiskey, and on cordials, liquors, arrack, absynthe, and all other spirituous beverages, fifty cents per gallon, of first proof and less strength, and shall be increased in proportion for any greater strength than the strength of first proof. On spun silk for filling in skeins or cops, ten per centum ad valorem. On iron bars for railroads or inclined planes, ten cents per one hundred pounds: on wrought iron tubes, one cent per pound.</p>
	Sec. 3	<p>That in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be paid, &amp;c., the following duties:</p> <p>On cotton, five cents per pound: on illuminating oil and naphtha, benzine and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances used for like purposes, forty cents per gallon. On crude petroleum, or rock oil, twenty cents per gallon: on crude coal oil, fifteen cents per gallon. On tobacco stems, fifteen cents per pound. On ready-made clothing of silk, or of which silk shall be a component material of chief value, sixty per centum ad valorem. On quicksilver, fifteen per centum ad valorem.</p>
	Sec. 4	<p>Relates to tonnage duties.</p>
	Sec. 5	<p>Defines the term <i>statuary</i>, restricting it to the professional productions of a sculptor only.</p>

*Digest of laws relating to duties on imports—Continued.*

Act approved March 3, 1866.	Sec. 6	Imposes ten per cent. discriminating duty on products of countries beyond the Cape of Good Hope, when imported from countries this side the Cape, except raw cotton and raw silk.
	Sec. 7	Re-enacts sec. 23, act of June 30, 1864, authorizing the importer to advance the value of an invoice on entry, and applies the section to ad valorem rates of duty: defines the dutiable value of imports, excluding certain charges, (the last part repealed by sec. 9, act of July 28, 1866.)
	Sec. 8	Relates to discoveries of guano: suspends act of 1856 for two years.
	Sec. 9	Declares that this act shall take effect April 1, 1865.
	Sec. 10	Revives the law of 1799 in relation to branding casks, &c.
	Sec. 11	Extends the free importation of flax machinery one year.
	Sec. 12	Defines the mode of procedure in United States courts in collection of duties and penalties.
	Sec. 13	Relates to the refund of duties on goods destroyed while in the custody of United States officers. Approved March 3, 1865.
		<i>Act of March 14, 1866.</i>
Act approved March 14, 1866.		The act approved March 14, 1866, extends the time of withdrawal of warehoused merchandise.
		<i>Act of May 16, 1866.</i>
Act approved May 16, 1866.		The act of May 16, 1866, provides "That on and after the passage of this act there shall be levied, collected, and paid on all horses, mules, cattle, sheep, hogs, and other live animals, imported from foreign countries, a duty of twenty per centum ad valorem: <i>Provided</i> , That any such animals, now <i>bona fide</i> owned by resident citizens of the United States, and now in any of the provinces of British America, may be imported free of duty until the expiration of ten days next after the passage of this act." Approved May 16, 1866.
		<i>Act of July 28, 1866, entitled "An act to protect the revenue, and for other purposes."</i>
Act approved July 28, 1866.	Sec. 1	Be it enacted, &c., That from and after the tenth day of August, 1866, in lieu of the duties now imposed by law on the articles mentioned in this section, there shall be paid, &c.: On cigars, cigarettes, and cheroots of all kinds, three dollars per pound, and in addition thereto fifty per centum ad valorem: <i>Provided</i> , That paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars: <i>And provided further</i> , That on and after the first day of August, eighteen hundred and sixty-six, no cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box: and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package: and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box, indicating such inspection with the date thereof. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect: On cotton, three cents per pound: On all compounds or preparations of which distilled spirits are a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits: <i>Provided</i> , That brandy and other spirituous liquors may be imported in casks or other packages of any capacity not less than thirty gallons:



*Digest of laws relating to duties on imports—Continued.*Act approved  
July 28, 1866.

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| Sec. 1<br>Cont'd. | and that wine in bottles may be imported in boxes containing not less than one dozen bottles of not more than one quart each: and wine, brandy, or other spirituous liquor imported into the United States, and shipped after the first day of October, eighteen hundred and sixty-six, in any less quantity than herein provided for, shall be forfeited to the United States.  |
| Sec. 2            | Amendatory of navigation acts.   |
| Sec. 3            | Extends suspension of former act relative to discoveries of guano.   |
| Sec. 4            | Repeals all acts allowing fishing bounties: but remits duties on salt used in curing fish.   |
| Sec. 5            | Authorizes free transit of goods entered at any port for transit to British provinces or Mexico.   |
| Sec. 6            | Authorizes transit in bond of imports through parts of Canada, if from one port of the United States to another in the United States.  |
| Sec. 7            | Authorizes refund of excess of duties paid in certain cases, although the requirements of the act of June 30, 1864, were not complied with.  |
| Sec. 8            | Affirms the act of March 2, 1853, and other acts in relation to frauds and penalties, and captured and abandoned property.   |
| Sec. 9            | <i>And be it further enacted</i> , That in determining the dutiable value of merchandise hereafter imported, there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same shall have been imported into the United States, the cost of transportation, shipment, and transhipment, with all the expenses included from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such goods are contained; commission at the usual rates, but in no case less than two and one-half per cent.; brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. And all charges of a general character incurred in the purchase of a general invoice shall be distributed pro rata among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined: <i>Provided</i> , That all additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise, and if such addition shall exceed by ten per cent. the value so declared in the entry, in addition to the duties imposed by law, there shall be levied, collected, and paid a duty of twenty per cent. on such value: <i>Provided</i> , That the duty shall in no case be assessed upon an amount less than the invoice or entered value: <i>Provided, further</i> , That nothing herein contained shall apply to long-combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case one cent per pound duty shall be added. |
| Sec. 10           | Authorizes the proceeds of sales of warehoused goods, sold as having been abandoned to the government for remaining over three years in warehouse, to be paid to the importer, less duties and charges.  |
| Sec. 11           | Authorizes the free importation of machinery for the manufacture of beet sugar, for one year.  |
| Sec. 12           | Enacts "That upon the reimportation of articles once exported, or the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon  |

*Digest of laws relating to duties on imports—Continued.*

Act approved July 28, 1866.	Sec. 12 Cont'd.	which such tax has been paid and refunded by allowance or drawback, there shall be paid a duty equal to the tax imposed by the internal revenue laws upon such articles."
	Sec. 13	Authorizes the establishment of a Bureau of Statistics in the Treasury Department.
	Sec. 14	Suspends the direct tax in certain States. Approved July 28, 1866.

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APPENDIX C.

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COMPARATIVE STATEMENT

OF THE

RATES OF DUTIES AND IMPOSTS UNDER THE SEVERAL TARIFF  
ACTS FROM 1842 TO 1866, BOTH INCLUSIVE.

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## APPENDIX C.

Comparative statement of the rates of duties and imposts under the several tariff acts from 1842 to 1866, both inclusive.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
A.									
Absynth	60 cts. p. gal.	100	<i>Per ct.</i>	50 cents per gallon			75 cts. p. gall., 1st proof	\$2 per gall., 1st proof.	
oil of, or wormwood		30	24	30 per cent			50 per cent	50 per cent	
Acordeons	30 per cent	20	15	30 per cent			30 per cent	30 per cent	
Acetate of lead, or white lead	4 cts. per lb.	20	15	\$1.50 per 100 lbs.	\$2.25 p. 100 lbs.		\$2.40 per 100 lbs.	20 cents per lb.	
of potasse	20 per cent	20	15	10 per cent			75 cents per lb.	75 cents per lb.	
of quicksilver	20 per cent	20	15	30 per cent			10 per cent	10 per cent	
of iron, strontian, zinc, mag-									
nesia and soda.								50 cents per lb.	
of baryta								40 cents per lb.	
of lead								30 cents per lb.	
of lime								25 per cent	
Acetic acid.	20 per cent	20	4	10 per cent			25 per cent	No. 8, 25 c.; other, 80 c.	
Acid, acetic, acetous or pyrolig-									
neous, specific gravity exceed-									
ing 1040 per cent.									
Acid, acetic, acetous or pyrolig-									
neous, specific gravity not over									
1040 per cent.									
Acid, benzoic	20 per cent	20	4	10 per cent			10 per cent	25 cents per lb.	
boracic	20 per cent	20	4	10 per cent			10 per cent	10 per cent	
citric, white or yellow	20 per cent	20	4	10 per cent			5 cents per lb.	5 cents per lb.	
gallic, (med.)	20 per cent	20	4	10 per cent			10 cents per lb.	10 cents per lb.	
maric	20 per cent	20	4	Free			\$1.50 per lb.	\$1.50 per lb.	
nitric, or nitric fort	20 per cent	20	4	Free			10 per cent	10 per cent	
oxalic	20 per cent	20	15	10 per cent			10 per cent	10 per cent	
pyroligneous	20 per cent	20	4	10 per cent			4 cents per lb.	4 cents per lb.	
tannic	20 per cent	20	4	10 per cent			10 per cent	10 per cent	
tartaric, in crystals or powder	20 per cent	20	4	10 per cent	10 cts. per lb.		20 cents per lb.	20 cents per lb.	
sulphuric, or oil of vitriol	1 ct. per lb.	10	4	Free			1 cent per lb.	1 cent per lb.	
Aids, all kinds of, used for chemi-	20 per cent	20	15	Free			Free	Free	
cal and manufacturing purposes.									
Aids, medicinal purposes, or in the									
fine arts, not otherwise provided									
for	20 per cent	20	4	10 per cent			10 per cent	10 per cent	
Acorns	20 per cent	20	15	10 per cent			10 per cent	10 per cent	
Acorns coffee and all other subdi-									
tutes for coffee									
Adhesive felt, for ship's bottoms	Free	Free	Free	10 per cent			Free	3 cents per lb.	
plaster, salve	50 per cent.	30	24	20 per cent			40 per cent	40 per cent	

Adzes.....	30	24	30 per cent.	35	per cent.	45	per cent.
Agates and agate, (fungus).....	10	4	5 per cent.	5	per cent.	10	per cent.
Agates, bookbinders'.....	20	15	20 per cent.	20	per cent.	20	per cent.
Alabaster, or spar ornaments.....	40	30	30 per cent.	30	per cent.	30	per cent.
Alba, canella.....	20	15	20 per cent.	30	per cent.	30	per cent.
Albata, in sheets or otherwise.....	30	24	30 per cent.	35	per cent.	35	per cent.
Albumeum, prepared white of an egg.....				30	per cent.	35	per cent.
Alcornopine.....	5	4	Free.	Free.			
Ale, in bottles.....	30	24	25 cents per gallon.	30	cents per gallon.	35	cents per gallon.
Ale, otherwise than in bottles.....	40	24	15 cents per gallon.	30	cents per gallon.	30	cents per gallon.
Alkanet root.....	20	15	30 per cent.	20	per cent.	20	per cent.
Alkermes.....	50	15	30 per cent.	20	per cent.	20	per cent.
All books, maps, charts, mathematical, nautical instruments, philosophical apparatus; statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of Paris; paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia, groups, and all collections of antiquities, specially imported, in good faith, for the use of any society for philosophical, literary, or religious purposes, or the fine arts, or for any college, academy, school, or seminary of learning in the United States.....	Free.	Free.		Free.			
Almonds.....	40	30	3 cents per lb.	4	cents per lb.	6	cents per lb.
shelled.....	40	30	4 cents per lb.	6	cents per lb.	10	cents per lb.
paste and oil of.....	30	24	30 per cent.	30	per cent.	50	per cent.
Aloes.....	20	4	10 per cent.	4	10 per cent.	50	cents per lb.
Aspice, oil of.....	0	0	per cent.	0	per cent.	50	per cent.
Atum, all.....	20	15	30 per cent.	60	cents per 100 lbs.	60	cents per 100 lbs.
Aluminum, a crude metal.....	20	15	30 per cent.	30	per cent.	30	per cent.
Amber.....	20	4	10 per cent.	30	per cent.	30	per cent.
beads.....	30	24	30 per cent.	30	per cent.	30	per cent.
oil of.....	30	24	30 per cent.	30	per cent.	30	per cent.
Ambergris.....	30	24	30 per cent.	30	per cent.	30	per cent.
Amethyst.....	30	24	30 per cent.	30	per cent.	30	per cent.
Anhydrous alcohol.....	10	4	5 per cent.	Free.		10	cents per lb.
Ammonia.....	30	per cent.		Free.		Free.	
oil.....	10	8	10 per cent.	30	per cent.	30	per gallon.
sulf.....	10	8	10 per cent.	30	per cent.	30	per cent.
sulf.....	10	8	10 per cent.	30	per cent.	30	per cent.
Ammoniac, crude.....	10	8	10 per cent.	30	per cent.	30	per cent.
redid.....	30	per cent.		30	per cent.	30	per cent.
hole.....	30	per cent.		30	per cent.	30	per cent.
Analine dyes.....							
Analine.....							
Ammunition, except gunpowder and musket balls.....	30	24	30 per cent.	30	per cent.	30	per cent.





Articles of the growth, produce, or manufacture of the United States or its Territories, brought back in the same condition as when exported, and on which no drawback was allowed.....	Free.....	Free.....	Free.....	Free.....	Free.....
Articles, all, composed wholly or chiefly in quantity of gold, silver, pearl, and precious stones, not otherwise specified.....	30	24	30 per cent.....	35 per cent.....	40 per cent.....
Articles not in a crude state, used in dyeing or tanning, not otherwise provided for.....	20	4	20 per cent.....	20 per cent.....	20 per cent.....
Articles, all, not free, and not subject to any other rate of duty, raw.....do..... manufactured.....	20	15	10 per cent.....	10 per cent.....	10 per cent.....
Articles manufactured from copper, or of which copper is the material of chief value, not otherwise specified.....	20	15	20 per cent.....	20 per cent.....	20 per cent.....
Articles worn by men, women, or children, of whatever materials composed, made up in whole or in part by hand, not otherwise provided for.....	30	24	30 per cent.....	35 per cent.....	35 per cent.....
Artificial leathers and flowers.....	30	24	30 per cent.....	35 per cent.....	35 per cent.....
Asbestos, crude mineral substance.....	30	24	30 per cent.....	35 per cent.....	35 per cent.....
Asphaltum.....	30	4	Free.....	20 per cent.....	25 per cent.....
Asses' skin, or parchment.....	30	4	10 per cent.....	3 cents per lb.....	25 per cent.....
Asses' skin, imitation of, or parchment.....	30	24	30 per cent.....	30 per cent.....	30 per cent.....
Augurs.....	30	24	30 per cent.....	30 per cent.....	30 per cent.....
Auriferous, or ornament.....	30	24	30 per cent.....	35 per cent.....	45 per cent.....
Awl root.....	10	8	Free.....	20 per cent.....	20 per cent.....
Awls.....	20	15	30 per cent.....	20 per cent.....	20 per cent.....
Axles.....	30	24	30 per cent.....	35 per cent.....	35 per cent.....
Axes.....	30	24	30 per cent.....	35 per cent.....	45 per cent.....
Axle-trees, iron.....	30	24	2 cents per lb.....	35 per cent.....	45 per cent.....
Ayr-stones.....	20	15	30 per cent.....	24 cents per lb.....	24 cents per lb.....
				10 per cent.....	10 per cent.....
Bacon.....	3 cts. per lb.....	15	2 cents per lb.....	2 cents per lb.....	2 cents per lb.....
Baggage, personal, in actual use.....	Free.....	Free.....	Free.....	Free.....	Free.....
Bags, bead, made in part by hand.....	30	24	30 per cent.....	35 per cent.....	50 per cent.....
grass.....	35 per cent.....	34	10 cts. or less 14 ct. p. lb. } over 10 cts. 2 cts. p. lb. }	35 per cent.....	30 per cent.....

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APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1865.
Bags, gunny . . . . .	5 cts. p. sq. yd.	Per ct. 20	Per ct. 15	10 cts. or less 1½ ct p. lb. } over 10 cts. 2 cts. p. lb. }			25 per cent . . . . .	(See <i>Cotton bagging</i> )	
woollen . . . . .	40 per cent.	30	24	30 per cent . . . . .			18 cts. p. lb. and 30 p. ct.	54 cts. p. lb. and 40 p. ct.	
worsted . . . . .	40 per cent.	55	19	30 per cent . . . . .			Flax, 35 per cent . . . . .	50 per cent . . . . .	
flax and hem-p . . . . .	55 per cent.	20	15	10 cts. or less 1½ ct. p. lb. } over 10 cts. 2 cts. p. lb. }			Hemp, 30 per cent . . . . .	50 per cent . . . . .	
carpet, woollen . . . . .	30 per cent.	30	24	30 per cent . . . . .			40 per cent . . . . .	50 per cent . . . . .	
silk . . . . .	30 per cent.	25	19	30 per cent . . . . .			50 cents per sq. yd. . . . .	55 cents per sq. yd. . . . .	
Bairzes . . . . .	14 cts. p. sq. yd.	25	19	12 cts. p. lb. and 25 p. ct.			30 per cent . . . . .	30 per cent . . . . .	
Balls, billiard . . . . .	50 per cent.	30	24	30 per cent . . . . .			35 per cent . . . . .	35 per cent . . . . .	
canon . . . . .				30 per cent . . . . .			40 per cent . . . . .	10 cts. p. lb. and 25 p. ct.	
musket . . . . .	30 per cent.	30	24	30 per cent . . . . .			54 cts. p. lb. and 35 p. ct.	50 cents per lb. . . . .	
wash . . . . .	55 per cent.	30	24	30 per cent . . . . .			30 cents per lb. . . . .	30 cents per lb. . . . .	
Balm of Gilead . . . . .				30 per cent . . . . .			30 cents per lb. . . . .	30 cents per lb. . . . .	
Balmorals . . . . .	55 per cent.	30	24	30 per cent . . . . .			50 cents per lb. . . . .	50 cents per lb. . . . .	
Balsam, copaiba . . . . .	55 per cent.	30	24	30 per cent . . . . .			50 cents per lb. . . . .	50 cents per lb. . . . .	
medicinal . . . . .	25 per cent.	30	24	30 per cent . . . . .			50 cents per lb. . . . .	50 cents per lb. . . . .	
Peruvian . . . . .	35 per cent.	30	24	30 per cent . . . . .			40 per cent . . . . .	40 per cent . . . . .	
all kinds of cosmetic . . . . .	Free	10	Free	10 per cent . . . . .			50 cents per lb. . . . .	50 cents per lb. . . . .	
Bamboos, unmanufactured . . . . .	Free			30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Bananas . . . . .	30 per cent.	30	24	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Barytes, wool, gray . . . . .	— per cent.	25	19	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Barege, wool, colored . . . . .	Free	10	4	Free . . . . .			30 per cent . . . . .	30 per cent . . . . .	
worsted, or silk and cotton . . . . .	Free	15	4	10 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Barilla . . . . .	Free	15	8	10 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Bark, of cork trees, unmanufactured . . . . .	Free	15	8	10 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
all not specially mentioned . . . . .	Free	20	8	10 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Barley, silk and worsted or silk . . . . .	30 c. p. bush.	20	15	15 cents per bushel . . . . .			30 per cent . . . . .	30 per cent . . . . .	
pearl or hulled . . . . .	2 cts. per lb.	20	15	10 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Bark, medicinal . . . . .	½ ct. per lb.	20	15	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Barytes, sulphate of . . . . .	Free	5	Free	Free . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Barytes and acid, combined . . . . .	30 per cent.	30	24	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Bar wood (a dye wood) . . . . .	55 per cent.	30	24	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Baskets, woad . . . . .	35 per cent.	30	24	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
osier . . . . .	30 per cent.	30	24	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
palm leaf . . . . .	55 per cent.	30	24	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
grass or whalebone . . . . .	30 per cent.	20	15	10 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Basin (inner bark) . . . . .	30 per cent.	20	15	10 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	
Bastard fibres . . . . .	30 per cent.	30	24	30 per cent . . . . .			30 per cent . . . . .	30 per cent . . . . .	

Best ropes	41 cts per lb	19	2½ cents per pound	3½ cents per lb	3½ cents per lb
Battlefores	25 per cent	24	30 per cent	50 per cent	50 per cent
Bay water or bay rum	30	24	25 cents per gallon	50 cents per gallon	\$1.50 per gallon
wax or myrtle wax	15 per cent	30	10 per cent	20 per cent	20 per cent
Bdellium, if crude	30	8	10 per cent	20 per cent	20 per cent
reduced	50	15	30 per cent	30 per cent	30 per cent
Beads, all	30 per cent	24	30 per cent	35 per cent	45 per cent
Beam knives	30 per cent	24	30 per cent	35 per cent	35 per cent
scales	30 per cent	30	10 per cent	30 per cent	30 per cent
Beans, tonkay	30 per cent	20	10 per cent	30 per cent	\$3 per lb
vanilla	30 per cent	15	10 per cent	30 per cent	30 per cent
all other not specially men- tioned	30 per cent	15	10 per cent	10 per cent	10 per cent
Bed feathers	25 per cent	25	30 per cent	30 per cent	30 per cent
Beds of feathers	25 per cent	20	30 c. or less per square yard, 25 per cent.	(See <i>Flax</i> .)	(See <i>Flax</i> .)
Bed ticking, linen	25 per cent	15	30 c. or less per square yard, 25 per cent.	(See <i>Flax</i> .)	(See <i>Flax</i> .)
cotton	30 per cent	25	30 per cent	(See <i>Cotton</i> .)	(See <i>Cotton</i> .)
caps	30 per cent	30	30 per cent	35 per cent	35 per cent
sorews	30 per cent	30	30 per cent	14 cents per lb	2½ cents per lb
sides, as carpeting	30 per cent	30	30 per cent	(See <i>Mats</i> .)	(See <i>Mats</i> .)
spreads or covers of the scraps of printed calicoes, sewed	30 per cent	24	30 per cent	35 per cent	35 per cent
Beef	2 cts. per lb	20	1 cent per lb	1 cent per lb	1 cent per lb
Beer, in bottles	30 cts. p. gal	30	25 cents per gallon	30 cents per gallon	35 cents per gallon
otherwise than in bottles	15 cts. p. gal	24	15 cents per gallon	30 cents per gallon	30 cents per gallon
Beeswax	30 per cent	30	10 per cent	20 per cent	20 per cent
Beil cranks	30 per cent	30	30 per cent	35 per cent	35 per cent
lovers	30 per cent	30	30 per cent	35 per cent	35 per cent
pulls	40 per cent	30	30 per cent	35 per cent	35 per cent
metal, manufactured	35 per cent	30	30 per cent	35 per cent	35 per cent
Bellows	30 per cent	30	30 per cent	35 per cent	35 per cent
Bellows pipes	30 per cent	30	30 per cent	35 per cent	35 per cent
Bells, of bell metal, fit only to be remanufactured	Free	5	Free	Free	Free
Bells, gold	30 per cent	30	30 per cent	35 per cent	40 per cent
silver	30 per cent	30	30 per cent	35 per cent	40 per cent
Belts, sword leather	35 per cent	30	30 per cent	35 per cent	35 per cent
cutless, for pipes	40 per cent	30	25 per cent	30 per cent	30 per cent
Benzoites	30 per cent	30	30 per cent	30 per cent	30 per cent
Berries, used for dyeing, all exclu- sively, in a crude state	Free	5	Free	Free	Free
Berries, not otherwise provided for	20 per cent	20	20 per cent	10 per cent	10 per cent
Berlin blue	20 per cent	15	20 per cent	25 per cent	25 per cent
Biszour stones	20 per cent	20	3 cents per lb	3 cents per lb	3 cents per lb
Bichromate of potash	30 per cent	30	30 per cent	35 per cent	35 per cent
Bick irons	30 per cent	25	30 per cent	35 per cent	35 per cent
Binding, carpet, if worstedcotton	30 per cent	25	30 per cent	35 per cent	35 per cent
woolen	30 per cent	24	30 per cent	35 per cent	35 per cent
worsted	30 per cent	25	30 per cent	35 per cent	35 per cent



APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Binding, silk.....	30 per cent.	25	Per ct.	30 per cent.			40 per cent.	60 per cent.	
leather.....	30 per cent.	20	19	30 per cent.			35 per cent.	35 per cent.	
linen.....	30 per cent.	20	24	30 per cent.			35 per cent.	40 per cent.	
quality.....	30 per cent.	25	15	30 per cent.			35 per cent.	50 per cent.	
Bird's eye stuff, linen.....	25 per cent.	20	15	30 c. or less, 25 per cent Over 30 c., 30 per cent			(See <i>Fiaz.</i> )	(See <i>Fiaz.</i> )	
worsted stuff.....	30 per cent.	25	19	30 per cent.			35 per cent.	Free	30 per cent.
Birds.....	30 per cent.	20	Free.	Free			Free	Free	
Bismuth.....	30 per cent.	20	Free.	Free			Free	Free	
oxide of.....	30 per cent.	20	15	30 per cent.			10 cents per lb.	10 cents per lb.	
Bitter apple.....	30 per cent.	30	24	30 per cent.			35 per cent.	45 cents per lb.	
Bits, carpenters'.....	15 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
Brimson.....	30 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
Blacking.....	30 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
Black, lamp.....	30 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
lead pots.....	30 per cent.	30	24	10 per cent.			35 per cent.	35 per cent.	
lead powder.....	30 per cent.	30	24	2 cents per lb.			24 cents per lb.	24 cents per lb.	
Blacksmith's hammers.....	30 per cent.	30	24	2 cents per lb.			24 cents per lb.	24 cents per lb.	
stouges.....	30 per cent.	30	24	30 per cent.			30 per cent.	30 per cent.	
Bladders.....	30 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
manufactures of.....				Value p. lb., 28 cts., duty p. lb., 6 c., and 10 p. ct.			Value p. lb., 28 cts., duty p. lb., 12 c., and 20 p. c.	Value p. lb., 28 c., duty p. lb., 12 c., and 20 p. c.	
Blankets, all.....	{ 75 c., 15 p. ct. or, 75 c., 25 p. c.	20	15	Value 28 to 40 c. p. lb., duty 6 c., and 25 p. ct. Over 40 c. p. lb., duty 12 cts., and 20 p. ct.	30 c. p. 100 lbs.		Value 28 to 40 c. per lb., duty 6 c., and 30 p. ct. Over 40 c. p. lb., duty 12 cts., and 25 p. ct.	Value 28 to 40 c. per lb., duty 24 c., and 25 p. ct. Over 40 c. p. lb., duty 24 cts., and 30 p. ct.	
Blankets of mohair or goats' hair.....	30 per cent.	20	15	30 c. p. 100 lbs.			30 cents per 100 lbs.	30 cents per 100 lbs.	
Bleaching powders.....	1 cent per lb.	10	4	15 cents per 100 lbs.			(See <i>Iron</i> .)	(See <i>Iron</i> .)	
Bleoms, iron in.....	\$17 per ton.	30	24	\$15 per ton			20 per cent.	20 per cent.	
Boards, planed.....	30 per cent.	20	15	30 per cent.			20 per cent.	20 per cent.	
rough.....	30 per cent.	20	15	30 per cent.			25 per cent.	25 per cent.	
Bobbin.....	30 per cent.	25	24	30 per cent.			Same as wire	Same as wire	
wire, covered with cotton.....	8 cts. per lb.	30	24	2 c. p. lb., and 15 p. ct.			20 cts. per square yard.	25 cents per square yd.	
Bocking.....	14 c. p. sq. yd.	25	19	30 cts. per square yard.			35 per cent.	49 per cent.	
Bodkins, gold and silver.....				30 per cent.			35 per cent.	49 per cent.	
steel.....	30 per cent.	30	24	30 per cent.			35 per cent.	49 per cent.	
other.....	30 per cent.	30	24	\$20 per ton			35 per cent.	35 per cent.	
Boiler plates.....	30 per cent.	30	24	\$20 per ton			\$25 per ton.	14 cents per pound.	
Bolegna sausages.....	95 per cent.	30	24	30 per cent.			Free	Free	
Bolting cloths.....	30 per cent.	35	Free	Free			Free	Free	
Bolts, composition.....	30 per cent.	30	24	30 per cent.			Free	Free	
Bolt rope, as cordage.....	44 cts. p. lb.	25	19	3 cents per lb.			24 cts. per lb., (tarrad).	35 per cent.	3 cts. per lb., (tarrad).



APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1863, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Boxes, musical	30 per cent.	Per cent.	Per cent.	30 per cent.			30 per cent.	30 per cent.	
japanned dressing	25 per cent.	20	15	30 per cent.			40 per cent.	40 per cent.	
cedar, granadilla, ebony, rose, and sum.	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
all other wood	30 per cent.	40	30	30 per cent.			35 per cent.	35 per cent.	
sand, of tin	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
shell, not otherwise enumerated	25 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
if paper only, not japanned	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
snuff, paper	35 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
faucy, no. o: otherwise specified	35 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Brace bits	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Bracelets, gold or set	50 per cent.	30	24	30 per cent.			95 per cent.	95 per cent.	
gold	55 per cent.	30	24	30 per cent.			95 per cent.	95 per cent.	
hair	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Braces carpenters', without bits	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Braces and bits, carpenters'	35 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Braces or suspenders, all	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Brackets	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Brads	3 cts. per lb	30	24	30 per cent.			35 per cent.	35 per cent.	
Braids, exceeding 10 oz. to the M.	30 per cent.	25	24	30 per cent.			35 per cent.	35 per cent.	
in ornaments for head dresses	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
hair, not made up for head dresses	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
hair, made up for head dresses	25 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
straw, for making bonnets or hats	30 per cent.	30	24	30 per cent.			30 per cent.	30 per cent.	
Brandy	\$1 per gallon	100	30	\$1 per gallon 1st proof	\$1 25 p. g. 1st p.		\$1 50 p. gall., 1st proof.	\$2 50 p. gall., 1st proof.	\$3 per gall., 1st proof.
all imitations of, under 50 degrees, value over \$5 per gallon									
Brass, manufactures of, not otherwise enumerated	30 per cent.	30	24	30 per cent.			50 per cent.	50 per cent.	
in plates or sheets	20 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
in bars	Free	5	Free	10 per cent.			15 per cent.	15 per cent.	
in pigs	Free	5	Free	10 per cent.			15 per cent.	15 per cent.	
old, only fit to be remanufactured	Free	5	Free	10 per cent.			15 per cent.	15 per cent.	
wire	25 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
rolled	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
battery	124 cts. p. lb.	30	24	30 per cent.			35 per cent.	35 per cent.	



stds.	30 per cent.	24	30 per cent.	35 per cent.	35 per cent.
screws . . . . .	30 cts. p. lb.	30	30 per cent.	35 per cent.	35 per cent.
Braziers' rods, of 3-16 to 10-16 of an inch diameter . . . . .	2½ cts. p. lb.	30	25 per cent.	35 per cent.	35 per cent.
Brazil paste, or pasta de Brazil . . . . .	7½ per cent.	15	10 per cent.	10 per cent.	10 per cent.
pebble prepared for spec-	\$2 per gross.	10	8	5 per cent.	5 per cent.
tacles . . . . .	\$2 per gross.	30	24	30 per cent.	40 per cent.
Breccia . . . . .	20 per cent.	20	15	Free.	Free.
Bricks . . . . .	25 per cent.	30	20	30 per cent.	30 per cent.
Bridles . . . . .	35 per cent.	20	15	30 per cent.	35 per cent.
Brimstone, crude . . . . .	20 per cent.	15	4	Free.	\$3 per ton
rolled . . . . .	25 per cent.	20	15	20 per cent.	\$6 per ton
Brimstone, refined . . . . .	25 per cent.	20	15	20 per cent.	Free.
Bristles . . . . .	1 ct. per lb.	5	4	4 cents per lb.	15 cents per lb.
Bristol stones . . . . .	20 per cent.	20	15	10 per cent.	10 per cent.
boards . . . . .	12½ cts. p. lb.	30	24	30 per cent.	35 per cent.
boards, perforated . . . . .	12½ cts. p. lb.	30	24	30 per cent.	35 per cent.
Britannia ware . . . . .	50 per cent.	30	24	30 per cent.	35 per cent.
Brodiequins, woollen . . . . .	50 per cent.	30	24	30 per cent.	35 per cent.
Bronze casts . . . . .	40 per cent.	30	24	30 per cent.	35 per cent.
leather . . . . .	30 per cent.	30	24	30 per cent.	35 per cent.
all manufactures of . . . . .	30 per cent.	30	24	30 per cent.	35 per cent.
powder . . . . .	20 per cent.	20	15	30 per cent.	35 per cent.
pate yellow, white, and red . . . . .	30 per cent.	20	15	30 per cent.	35 per cent.
liquid, gold or bronze color . . . . .	30 per cent.	20	15	10 per cent.	20 per cent.
Brooms, all kinds . . . . .	30 per cent.	30	24	30 per cent.	10 per cent.
Brown, rolls, linen . . . . .	25 per cent.	20	15	30 per cent.	35 per cent.
smalts . . . . .	20 per cent.	20	15	30 cts. or less, 25 per ct. } Over 30 cts., 30 per ct. }	(See Linens)
Brucine . . . . .	20 per cent.	20	15	Free.	20 per cent.
Brushes of all kinds . . . . .	30 per cent.	30	24	30 per cent.	40 per cent.
Buckram . . . . .	25 per cent.	20	15	30 per cent.	40 per cent.
Buckles, all . . . . .	25 per cent.	20	15	25 per cent.	(See Linens)
gold and silver . . . . .	25 per cent.	20	15	35 per cent.	35 per cent.
Bugles, glass, if cut . . . . .	25 per cent.	40	30	40 per cent.	40 per cent.
glass, if not cut . . . . .	10 per cent.	30	24	35 per cent.	40 per cent.
Building stones . . . . .	10 per cent.	10	8	30 per cent.	30 per cent.
Bulbs, or bulbous roots . . . . .	Free.	Free.	Free.	30 per cent.	30 per cent.
Bullers . . . . .	4 cts. per lb.	20	15	14 cent per lb.	30 per cent.
Bullbrushes . . . . .	20 per cent.	20	15	35 per cent.	35 per cent.
Bullion . . . . .	Free.	Free.	Free.	Free.	Free.
Burring . . . . .	30 per cent.	25	19	30 per cent.	35 per cent.
Burgundy pitch . . . . .	20 per cent.	25	19	30 per cent.	30 per cent.
Barbaps . . . . .	25 per cent.	20	15	30 cts. or less, 35 per ct. }	30 per cent.
unbound . . . . .	Free.	Free.	Free.	Free.	(See Linens)
bound up . . . . .	20 per cent.	10	Free.	Free.	Free.
Banning fluid . . . . .	20 per cent.	20	15	20 per cent.	20 per cent.
Basts, lead . . . . .	4 cts. per lb.	30	24	50 cents per gallon.	50 cents per gallon.
Butchers knives . . . . .	30 per cent.	30	24	35 per cent.	35 per cent.
				35 per cent.	35 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Butter.....	5 per cent.	Per ct.	Per ct.	4 cents per lb.			4 cents per lb.		
Butt hinges, cast-iron.....	2½ cts. per lb.	30	24	2 cents per lb.			2 cents per lb.		
Button moulds, of whatever material.....	35 per cent.	25	19	30 per cent.			30 per cent.		
Buttons, metal, all kinds of.....	30 per cent.	25	19	30 per cent.			30 per cent.		
all other.....	25 per cent.	25	19	30 per cent.			30 per ct., (except silk)		
with links.....	25 per cent.	25	19	30 per cent.			30 per cent.		
C.									
Cabinet wares.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Cables, tarred.....	5 cts. per lb.	25	19	2½ cents per lb.			2½ cents per lb.		
manilla, untarred.....	4½ cts. p. lb.	25	19	2 cents per lb.			2½ cents per lb.		
iron or chain, or parts of.....	3½ cts. p. lb.	30	24	1½ cent per lb.			2 cents per lb.		
Caddie balls.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Cadmium.....	30 per cent.	20	15	30 per cent.			Free		
Cajuput, oil of.....	30 per cent.	30	24	30 per cent.			25 cents per lb.		
Calamine.....	30 per cent.	30	15	30 per cent.			Free		
Calcutta.....	30 per cent.	30	15	30 per cent.			Free		
Calicheet magnesite.....	30 per cent.	30	24	30 per cent.			12 cents per lb.		
Catesaya bark.....	30 per cent.	30	24	30 per cent.			20 per cent.		
Calimbanis lapis.....	30 per cent.	30	15	30 per cent.			20 per cent.		
Calomet, and all other mercurial preparations.....	35 per cent.	25	19	30 per cent.			30 per cent.		
Calx.....	30 per cent.	20	15	30 per cent.			10 per cent.		
Cambles, of mohair or goats.....	30 per cent.	25	19	30 per cent.			35 per cent.		
Camels' hair.....	10 per cent.	10	8	10 per cent.			Free		
pencils, in quill.....	30 per cent.	30	24	30 per cent.			35 per cent.		
pencils, other.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Cameos.....	7 per cent.	10	4	5 per cent.			10 per cent. real		
set.....	7 per cent.	30	24	25 per cent.			35 p. cent. imitation of		
Camomile flowers.....	30 per cent.	20	15	30 per cent.			25 p. cent. real set		
Camphor, refined.....	30 per cent.	40	30	30 per cent.			30 p. cent. imitation set		
crude.....	5 cts. per lb.	25	8	Free			40 cents per lb.		
Canary seed.....	30 per cent.	Free	Free	10 per cent.			30 cents per lb.		
Caneromua centii, or crab's eye.....	20 per cent.	20	15	20 per cent.			\$1 per bush.		
Candles, tallow.....	4 cts. per lb.	20	15	2 cents per lb.			2½ cents per lb.		
other.....	8 cts. per lb.	20	15	8 cents per lb.			8 cents per lb.		
with or sperm.....	4 cts. per lb.	20	15	8 cents per lb.			5 cents per lb.		
Candlesticks, alabaster.....	Various	40	30	4 cents per lb.			30 per cent.		
glass cut.....	15 cts. p. lb.	40	30	30 per cent.			35 per cent.		
spa.....	Various	40	30	30 per cent.			30 per cent.		

brass, bronze, gilt, and gold and silver						35 per cent.	40 per cent.
glass, not cut.						30 per cent.	35 per cent.
Japanned and earthen-ware						40 per cent.	40 per cent.
marble						50 per cent.	50 per cent.
porcelain, not ornamented						35 per cent.	45 per cent.
stoneware, common						20 per cent.	25 per cent.
all other.						35 per cent.	35 per cent.
Candy, sugar.	24	Various	30	24	4 cents per lb.	6 cts. per lb., not cold	30 per cent.
Canela, alba.	30	6 cts. per lb.	30	24	30 per cent.	30 per cent.	35 per cent.
Canes, walking, finished or not.	30	30 per cent.	30	24	2 cts. p. lb. and 15 p. ct.	(See <i>Iron wire</i> )	35 per cent.
Cannelle, a wire ribbon.	30	30 per cent.	30	24	30 per cent.	50 cents per lb.	35 per cent.
Cannon, brass or iron.	30	30 per cent.	20	8	Free	(See <i>Silk</i> )	50 cents per lb.
Cantharides.	20	Free	25	29	Over \$100, 30 per cent.	(See <i>Silk</i> )	35 per cent.
Canton crapes	24	2 cts. p. lb.	25	29	\$100 or less, 25 per cent.	(See <i>Flax</i> )	10 per cent.
Canvas, for floor cloth or wearing apparel, linen	20	25 p. cent.	20	15	30 cts. or less, 35 per ct.	(See <i>Flax</i> )	35 per cent.
Castile gums	30	Free	30	8	Over 30 cents, 30 per ct.	10 per cent.	35 per cent.
Capers.	30	30 per cent.	30	24	30 per cent.	As wire, and 5 cents per lb. in addition.	35 per cent.
Cap wire, covered with silk.	25	12 cts. p. lb.	25	19	15 p. ct. and 2 cts. p. lb.	As wire, and 5 cents per lb. in addition.	35 per cent.
cotton thread	30	8 cts. per lb.	30	24	15 p. ct. and 2 cts. p. lb.	As wire, and 5 cents per lb. in addition.	35 per cent.
Caps of chip, lace, leather, cotton, silk, linen, &c.	30	30 e 50 p. ct	30	24	30 per cent.	35 and 40 per cent.	35 per cent.
Caps of silk						60 per cent.	
Caps, gloves, leggings, mitts, socks, stockings, woove shirts and drawers, and all similar articles made in frames, and worn by men, women, or children, and not otherwise provided for.	30	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Cap pieces for shells.	30	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Caps, lace, sewed or not.	30	30 e 40 p. ct.	30	24	30 per cent.	40 per cent.	40 per cent.
Caps-tiles.	30	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Carbines or carabines.	30	30 per cent.	30	24	30 per cent.	6 cents per lb.	6 cents per lb.
Carbonate of magnesia.	20	30 per cent.	20	8	30 per cent.	4 cent per lb.	4 cent per lb.
sal, or brial of soda.	20	30 per cent.	20	8	30 per cent.	20 per cent.	20 per cent.
of ammonia	10	30 per cent.	20	15	30 per cent.	30 per cent.	35 per cent.
Carboys	30	30 cts. each	30	24	30 per cent.	5 per cent.	1 per cent.
Carbuncles	10	30 per cent.	10	4	10 per cent.	50 cents per lb.	50 cents per lb.
Carbunum seed.	30	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Card cases, of whatever composed.	30	30 per cent.	30	24	30 per cent.	35 per cent., visiting	35 per cent.
Cards, playing, visiting, &c.	30	35 cts. p. p. ck	30	24	30 per cent.	35 per cent.	35 per cent.
wool and cotton, of iron pins						45 per cent.	45 per cent.
wool and cotton, of steel pins.						35 per cent.	35 per cent.
Carminite, water color	30	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.
a liquid dye.	15	30 per cent.	15	13	30 per cent.	30 per cent.	30 per cent.



APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

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		Per ct.	Per ct.						
Caroline plaids, cotton and wool.	30 per cent.	30	24	30 per cent.			35 per cent.		
Carpets Aubusson, Wilton, Saxony, Axminster, Tourmay or tapestry velvet, Brussels Jacquard, and medallion.	65 c. p. sq. yd.	30	24	\$1.25 or less per yd., 40 cents per sq. yd. Over \$1.25 per yard, 50 cents per sq. yd.			\$1.25 or less per yd., 45 cents per sq. yd. Over \$1.25 per yard, 50 cents per sq. yd.		
Carpets, Brussels and Brussels tapestry	55 cts. p. yd.	30	24	30 cents per sq. yd.			33 cents per sq. yd.		
Carpets, 2 ply Ingrain, Venetian	30 c. p. sq. yd.	30	24	25 cents per sq. yd.			28 cents per sq. yd.		
treble Ingrain, Venetian	30 per cent.	30	24	4 cents per sq. yd.			40 cents per sq. yd.		
hemp or jute	30 per cent.	30	24	20 cents per sq. yd.			20 cents per sq. yd.		
druggists, bookings, and felt.	30 per cent.	30	24	30 per cent.			35 per cent.		
all other	25 per cent.	25	19	30 per cent.			35 per cent.		
matting	30 per cent.	25	19	30 per cent.			50 per cent.		
binding	30 per cent.	30	24	30 per cent.			35 per cent.		
Carriages of all descriptions, and parts thereof	30 per cent.	30	24	30 per cent.			35 per cent.		
Carriage springs	30 per cent.	30	24	30 per cent.			35 per cent.		
Carvers	30 per cent.	30	24	30 per cent.			35 per cent.		
Cascarilla	20 per cent.	30	8	10 per cent.			30 per cent.		
Casement rods, iron for	2 cts. per lb.	30	8	10 per cent.			30 per cent.		
Cases, fish skin	20 per cent.	20	15	30 per cent.			35 per cent.		
Cashmere, borders of wool	40 per cent.	30	24	30 per cent.			35 per cent.		
of Thibet	40 per cent.	25	19	30 per cent.			35 per cent.		
cloth	40 per cent.	30	24	30 per cent.			35 per cent.		
gown patterns, wool being a component material	40 per cent.	30	24	30 per cent.			35 per cent.		
gowns, made	40 per cent.	30	24	12 cts. p. lb. and 25 p. ct.			18 cts. p. lb. and 30 p. ct.		
shawls, Thibet	40 per cent.	30	24	12 cts. p. lb. and 25 p. ct.			35 per cent.		
Cashmere shawls, wool being a component part	40 per cent.	30	24	12 c. p. lb. and 25 p. c.			18 c. p. lb. and 30 p. c.		
Casks, empty	30 per cent.	30	24	30 per cent.			35 per cent.		
Cassida, or meal of	20 per cent.	20	15	20 per cent.			20 per cent.		
Cassa, Chinese, Calcutta, and Siamna	5 cts. per lb.	40	4	4 cents per lb.			15 cents per lb.		
Cassa, bnds and ground	20 per cent.	40	15	8 cents per lb.			30 cents per lb.		
finstula	20 per cent.	30	15	8 cents per lb.			20 per cent.		
Cassimere, woollen	40 per cent.	30	24	12 c. p. lb. and 25 p. c.			2 cents per lb.		
Cassimere, cotton, wool being a component part, chief value	40 per cent.	30	24	1 cent per lb.			2 cents per lb.		
Castinas, or castinal	1 cent per lb.	30	24	1 cent per lb.			2 cents per lb.		
Castings of plaster or iron, even if with wrought iron rings, hoops, handles, &c.	1 cent per lb.	30	24	25 per cent.			35 per cent.		

Castor beans.....	80 per cent.	20	15	10 per cent.	30 cents per bushel.	60 cents per bushel.
oil.....	40 c. per gal	30	15	50 per cent.	50 cents per gallon.	81 per gallon
Castors, brass, iron or wood	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
or cruet, silver,	30 per cent.	30	24	30 per cent.	35 per cent.	40 per cent.
wood.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Castor glasses, not in the frames or	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
cruets, cut.....	\$2 50 p. grs.	40	30	30 per cent.	35 per cent.	40 per cent.
Castor glasses, not in the frames or	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
cruets, not cut.....	\$4 per gross.	30	24	25 per cent.	30 per cent.	35 per cent.
Castorine lize, woollen cloth.	40 per cent.	30	24	12 c. p. lb. and 25 p. c.	(See <i>Woolens</i> )	20 per cent.
Castorium.....	20 per cent.	30	15	20 per cent.	20 per cent.	20 per cent.
Cast shoe bills.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Cast-iron vessels, not otherwise	14 c. per lb.	30	24	25 per cent.	(See <i>Iron</i> )	(See <i>Iron</i> )
specified.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Catches, brass, copper or iron.....	10 per cent.	10	Free.	10 per cent.	10 per cent.	10 per cent.
Catchu.....	30 per cent.	30	15	30 per cent.	30 per cent.	30 per cent.
Catsup.....	30 per cent.	30	24	30 per cent.	40 per cent.	40 per cent.
Caulking mallets.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Caulking mallets.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.
Causitic.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.
Celz water.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.
Cement, Roman.....	30 per cent.	20	15	30 per cent.	20 per cent.	20 per cent.
Cerise, eau de, kirschwasser, or	60 c. per gal	100	30	50 cents per gallon.	(See <i>Arrack</i> )	(See <i>Arrack</i> )
cherry water.....	30 per cent.	20	15	30 per cent.	50 cents per 100 lbs.	35 per cent.
Cernise, dry or in oil.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Chafing dishes.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Chains, all.....	4 c. per lb.	30	24	Over 3 in. in diameter 1 1/4 cents per lb. 1 1/2 cents per lb. No. 9 e 1/4 in. in diame- ter 2 1/2 cents per lb. Under No 9 in. in di- ameter, 25 per cent.	(See <i>Iron</i> )	(See <i>Iron</i> )
Chairs, sitting.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Chalk, red.....	20 per cent.	30	4	Free.	10 per cent.	10 per cent.
red, pencils.....	25 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.
French.....	20 per cent.	20	4	Free.	10 per cent.	10 per cent.
billiard.....	Free.	Free.	Free.	Free.	25 per cent.	25 per cent.
all, not otherwise provided.....	Free.	5	4	Free.	\$4 per ton	\$10 per ton.
Chalk, white.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Chambrey gauze, cotton, as cotton	40 per cent.	30	24	12 c. p. lb. and 25 p. c.	(See <i>Cotton</i> )	(See <i>Cotton</i> )
if wool is a component.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
part.....	40 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
of silk only.....	\$2 50 per lb	25	19	30 per cent.	(See <i>Silk</i> )	(See <i>Silk</i> )
Chandeliers, brass.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
glass, cut.....	45 c. per lb.	40	30	30 per cent.	35 per cent.	40 per cent.
Chapapote.....	30 per cent.	20	4	10 per cent.	3 cents per lb.	25 per cent.
Charts.....	Free.	Free.	Free.	Free.	20 per cent.	25 per cent.
books.....	20 per cent.	10	8	15 per cent.	20 per cent.	25 per cent.
Checks, cotton.....	40 per cent.	25	24	(See <i>Cotton</i> )	(See <i>Cotton</i> )	(See <i>Cotton</i> )





Cinchonine	20	15	10 per cent.	20 cents per lb.	50 per cent.
Cinabar	25	19	30 per cent.	50 per cent.	30 per cent.
Cinnamon	30	4	30 per cent.	20 cents per lb.	30 cents per lb.
Cirassians, worsted	25	4	30 per cent.		35 per cent.
Cirrhage woad, woollen	30	19	30 per cent.		35 per cent.
Citrates of lime	30	14	30 per cent.		20 per cent.
Citron, in its natural state preserved.	30	8	20 per cent.		35 per cent.
Clivet, oil of	40	30	10 per cent.		30 per cent.
Clasps, all gold and silver, or set gold and silver, steel	30	24	30 per cent.		35 per cent.
Clay, ground or prepared.	20	15	30 per cent.		35 per cent.
Clayed unwrought.	5	4	\$3 per ton		\$5 per ton
Clayed sugar, white	30	24	4 cent per lb.		\$5 per ton
Cloaks, of wool.	30	24	12 cts. p. lb. and 25 p. c.	24 cents per lb.	4 cents per lb.
Cloak pins	30	24	30 per cent.		35 per cent.
Clocks, steel	30	24	30 per cent.		35 per cent.
Cloth, India rubber.	30	24	30 per cent.		35 per cent.
oil, 50 cents or less	30	24	12 cts. p. lb. and 25 p. c.		35 per cent.
oil, over 50 cents.	30	24	25 per cent.		35 per cent.
oil, p. yd.	30	24	30 per cent.		35 per cent.
oil, over 50 cents.	30	15	30 per cent.		35 per cent.
beup	30	24	30 per cent.		35 per cent.
Clothing, ready-made	30	24	30 per cent.		35 per cent.
of wool	30	24	12 cts. p. lb. and 25 p. c.		18 cts. p. lb. and 30 p. c.
Cloves	40	4	4 cents per lb.	8 cents per lb.	15 cents per lb.
Clove stems					10 cents per lb.
Curlin of coal					25 per cent.
Coclees, or parts thereof	30	24	30 per cent.		35 per cent.
Coach furniture of all descriptions.	30	24	30 per cent.		35 per cent.
Coal, bituminous	30	24	\$1 per ton		\$1.25 per ton
other	30	24	50 cents per ton.		60 cents per ton.
Coal-hods	30	24	30 per cent.		35 per cent.
Coal-hods	30	24	30 per cent.		35 per cent.
Coatings, molhar or gottis' hair.	20	19	30 per cent.		30 per cent.
Cobalt	20	15	Free		20 per cent.
Cobalt ore					10 per cent.
Cochineal	10	4	Free		Free
Coculus indicus	20	15	10 per cent.	10 cents per lb.	10 cents per lb.
Cocks	30	24	30 per cent.		35 per cent.
Cocoa	10	4	Free	3 cents per lb.	3 cents per lb.
shells.	10	4	Free	2 cents per lb.	2 cents per lb.
shells.	10	4	Free	9 cents per lb.	9 cents per lb.
Cocoa-nuts, prepared	20	4	Free		25 per cent.
Coculus, West Indies	15	12	\$10 per ton		\$10 per ton
Codilla, or tow of hemp	15	12	\$5 per ton		\$5 per ton
or tow of flax	15	12	\$5 per ton		\$5 per ton
Codfish, dry	20	15	50 cents per 100 lbs.		1 cent per lb.
Coffee, when imported in American vessels from the place of its growth	Free	Free	Free	4 cents per lb.	5 cents per lb.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1861, March 3, 1862.	March 14, May 16, and July 28, 1866.
Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands	Free	Free	Free	Free	4 cents per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.
Coffee, all other	20 per cent.	20	15	20 per cent.	20 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Coffee-mills	30 per cent.	30	24	30 per cent.	Free	Free	Free	Free	Free
Coins, cabinets of	Free	Free	Free	Free	Free	Free	Free	Free	Free
Coin	25 per cent.	25	19	\$10 per ton	\$15 per ton	\$15 per ton	\$15 per ton	\$15 per ton	\$15 per ton
Coke	5 c. p. bush	30	24	25 per cent.	24	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Colcother, dry, (oxide of iron)	20 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Gold cream	25 per cent.	30	24	30 per cent.	30 per cent.	50 per cent.	50 per cent.	50 per cent.	50 per cent.
Colocynth	20 per cent.	30	24	30 per cent.	Free	10 cents per lb.	10 cents per lb.	10 cents per lb.	10 cents per lb.
Colony water	20 per cent.	30	24	30 per cent.	24	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Colombo root	20 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Colorinida	20 per cent.	100	24	10 per cent.	24	10 cents per lb.	10 cents per lb.	10 cents per lb.	10 cents per lb.
Coloring for brandy	20 per cent.	30	24	30 per cent.	24	50 per cent.	50 per cent.	50 per cent.	50 per cent.
Colors, water	20 per cent.	30	24	30 per cent.	24	33 per cent.	33 per cent.	33 per cent.	33 per cent.
Colors, sangleter, cravat stiffeners	20 per cent.	30	24	30 per cent.	24	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Colts' foot	20 per cent.	20	15	20 per cent.	20	29 per cent.	29 per cent.	29 per cent.	29 per cent.
Combs	25 per cent.	30	24	30 per cent.	24	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Comfitters, made of wool	40 per cent.	30	24	12 cts. and 25 per cent.	24	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Comfits, preserved in sugar, brandy, or molasses	25 per cent.	40	30	30 per cent.	30	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Commode handles	25 per cent.	30	24	30 per cent.	30	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Commode knobs	25 per cent.	30	24	30 per cent.	30	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Compasses	30 per cent.	30	24	30 per cent.	30	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Composition of glass or paste, set	20 per cent.	30	24	30 per cent.	30	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Compositions, not set	10 per cent.	10	8	10 per cent.	10	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Concans, India	20 per cent.	25	19	20 per cent.	25	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Con-y wool	10 per cent.	10	8	(See Wool)	10	(See Silk)	(See Silk)	(See Wool)	(See Wool)
Confectionary, all, not otherwise provided for	25 per cent.	30	24	30 per cent.	30	10 cents per lb.	10 cents per lb.	10 cents per lb.	10 cents per lb.
Contrayama root	20 per cent.	20	15	20 per cent.	20	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Coppers	2 cts. per lb.	20	15	1 cent per lb.	20	1 cent per lb.	1 cent per lb.	1 cent per lb.	1 cent per lb.
Copper bottoms	30 per cent.	20	15	25 per cent.	20	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Copper, braziers' and sheets, not otherwise provided for	30 per cent.	20	15	25 per cent.	20	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Copper plates, engraved	Free	Free	Free	Free	Free	Free	Free	Free	Free
Copper, for the use of the mint	Free	5	Free	2 cents per lb.	Free	2 cents per lb.	2 cents per lb.	2 cents per lb.	2 cents per lb.
Copper, in pigs, bars, old, fit only to be remanufactured	Free	5	Free	1½ cent per lb.	Free	1½ cent per lb.	1½ cent per lb.	1½ cent per lb.	1½ cent per lb.
Manufactures of, not otherwise specified	30 per cent.	30	24	30 per cent.	30	35 per cent.	35 per cent.	35 per cent.	35 per cent.

Copper, bolts, spikes, and nails	Free	20	Free	5 per cent.	5 per cent.
Copper, sheathing for ships, when 14 inches wide and 48 inches long, and weighing from 14 to 34 ounces per square foot.	Free	20	Free	25 per cent.	30 per cent.
Copper, sulphate of	Free	20	Free	2 cents per lb.	3 cents per lb.
Coral cut or manufactured.	Free	20	Free	30 per cent.	30 per cent.
Cordage, tarred.	Free	20	Free	30 per cent.	Free
untarred.	Free	20	Free	30 per cent.	30 per cent.
Cordials, all kinds.	Free	20	Free	24 cents per lb.	34 cents per lb.
Coriander seed.	Free	20	Free	3 cents p. lb.	3 cents per lb.
Corks, manufactures of	Free	20	Free	24 cents per lb.	24 cents per lb.
Corks.	Free	20	Free	2 cents per lb.	2 cents per lb.
Corks-tree, bark of, unmanufactured	Free	20	Free	50 cents per gallon.	\$2 50 per gallon.
Cornelian stone	Free	20	Free	10 per cent.	3 cents per lb.
7 per cent.	Free	20	Free	20 per cent.	50 per cent.
7 per cent.	Free	20	Free	20 per cent.	30 per cent.
30 per cent.	Free	20	Free	25 per cent.	10 per cent.
30 per cent.	Free	20	Free	20 per cent.	20 per cent.
10 c. p. bush.	Free	20	Free	10 cents per bush.	10 cents per bush.
Corn fans	Free	20	Free	10 per cent.	10 per cent.
Corn, Indian, or maize.	Free	20	Free	30 per cent.	30 per cent.
in shell	Free	20	Free	30 per cent.	35 per cent.
Corrosive sublimate, (mercurial).	Free	20	Free	30 per cent.	50 per cent.
Corsets.	Free	20	Free	30 per cent.	30 per cent.
Cosmetics	Free	20	Free	30 per cent.	35 per cent.
Cotton	Free	20	Free	30 per cent.	50 per cent.
3 cts. per lb.	Free	20	Free	1 cent per lb.	3 cents per lb.
Cotton, or less, and over 5 oz. p. yd.	25	24	Free	1 cent per sq. yd.	1 cent per sq. yd.
100 a 140 threads, not 5 oz.	25	24	Free	2 cents per sq. yd.	3 cents per sq. yd.
140 a 200 threads, not 5 oz.	25	24	Free	3 cents per sq. yd.	4 cents per sq. yd.
over 200 threads, not 5 oz.	24	24	Free	4 cents per sq. yd.	5 cents per sq. yd.
Cotton, bleached, 100 threads sq. in.	25	24	Free	1 cent per sq. yd.	1 cent per sq. yd.
or less, and over 5 oz.	25	24	Free	2 cents per sq. yd.	3 cents per sq. yd.
100 a 140 threads, not 5 oz.	25	24	Free	3 cents per sq. yd.	4 cents per sq. yd.
140 a 200 threads, not 5 oz.	25	24	Free	4 cents per sq. yd.	5 cents per sq. yd.
over 200 threads, not 5 oz.	25	24	Free	5 cents per sq. yd.	6 cents per sq. yd.
Cotton, colored, 100 threads sq. in.	25	24	Free	1 cent per sq. yd.	1 cent per sq. yd.
or less, and over 5 oz.	25	24	Free	2 cents per sq. yd.	3 cents per sq. yd.
100 a 140 threads, not 5 oz.	25	24	Free	3 cents per sq. yd.	4 cents per sq. yd.
140 a 200 threads, not 5 oz.	25	24	Free	4 cents per sq. yd.	5 cents per sq. yd.
over 200 threads, not 5 oz.	25	24	Free	5 cents per sq. yd.	6 cents per sq. yd.
Cotton, colored, 100 threads sq. in.	25	24	Free	1 cent per sq. yd.	1 cent per sq. yd.
or less, and over 5 oz.	25	24	Free	2 cents per sq. yd.	3 cents per sq. yd.
100 a 140 threads, not 5 oz.	25	24	Free	3 cents per sq. yd.	4 cents per sq. yd.
140 a 200 threads, not 5 oz.	25	24	Free	4 cents per sq. yd.	5 cents per sq. yd.
over 200 threads, not 5 oz.	25	24	Free	5 cents per sq. yd.	6 cents per sq. yd.
Cottons, (except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloons, stuff and goods of like description,) not bleached, colored, stained, painted, or printed, and not exceeding 100 threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard.	25	24	Free	1 cent per sq. yd. & 10 p.c.	1 cent per sq. yd. & 10 p.c.
100 a 140 threads, not 5 oz.	25	24	Free	2 cents per sq. yd. & 10 p.c.	3 cents per sq. yd. & 10 p.c.
140 a 200 threads, not 5 oz.	25	24	Free	3 cents per sq. yd. & 10 p.c.	4 cents per sq. yd. & 10 p.c.
over 200 threads, not 5 oz.	25	24	Free	4 cents per sq. yd. & 10 p.c.	5 cents per sq. yd. & 10 p.c.
Cotton, as above, if bleached	25	24	Free	1 cent per sq. yd.	1 cent per sq. yd.
5 cents per sq. yd.	25	24	Free	1 cent per sq. yd.	1 cent per sq. yd.
5 cents per sq. yd.	25	24	Free	1 cent per sq. yd.	1 cent per sq. yd.



APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846. 1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 20, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		<i>Per ct.</i> <i>Per ct.</i>						
Cotton, as above, if colored, stained, painted, or printed.....								
Cotton, unbleached, over 100 and not over 200 threads to the square inch, counting the warp and filling.....					2½ cts. p. sq. yd. & 10 p. c.	5½ cts. p. sq. yd. & 10 p. c.		
Cotton, as above, bleached.....					3½ cents per sq. yd.....	5 cents per sq. yd.....		
Cotton, as above, colored, stained, painted, or printed.....					4½ cents per sq. yd.....	5½ cents per sq. yd.....		
Cotton, unbleached, over 200 threads to the square inch, counting the warp and filling.....					4½ cts. p. sq. yd. & 10 p. c.	5½ cts. p. sq. yd. & 20 p. c.		
Cotton, as above, if bleached.....					5 cents per sq. yd.....	5 cents per sq. yd.....		
Cotton, as above, if colored, stained, painted, or printed.....					5½ cents per sq. yd.....	5½ cents per sq. yd.....		
Cottons, jeans, denims, drillings, bed-tickings, ginghams, plaids, cottons, adies, putaloon stuffs, and goods of like description, or for similar use, not over 100 threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, if unbleached.....					5½ cts. p. sq. yd. & 10 p. c.	5½ cts. p. sq. yd. & 20 p. c.		
Cottons, as above, if bleached.....								
Cottons, as above, if colored, stained, painted, or printed.....								
Cottons, over 100 but not over 200 threads to square inch, counting the warp and filling, if unbleached.....					3 cents per sq. yd.....	6 cents per sq. yd.....		
Cottons, as above, if bleached.....					3½ cents per sq. yd.....	6½ cents per sq. yd.....		
Cottons, as above, if colored, stained, painted, or printed.....					3½ cts. p. sq. yd. & 10 p. c.	6½ cts. p. sq. yd. & 10 p. c.		
Cottons, as above, over 200 threads to the square inch, counting the warp and filling, unbleached.....					5 cents per sq. yd.....	6 cents per sq. yd.....		
Cottons, as above, if colored, stained, painted, or printed.....					5½ cents per sq. yd.....	6½ cents per sq. yd.....		
Cottons, as above, if colored, stained, painted, or printed.....					5½ cts. p. sq. yd. & 10 p. c.	6½ cts. p. sq. yd. & 15 p. c.		
Provided, that no cotton goods, having more than 200 threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.					6 cents per sq. yd.....	7 cents per sq. yd.....		
					6½ cents per sq. yd.....	7½ cents per sq. yd.....		
					6½ cts. p. sq. yd. & 10 p. c.	7½ cts. p. sq. yd. & 15 p. c.		

Cottons, provided on all plain woven cotton goods, not included in the foregoing schedules, over 16 cents per square yard, unbleached, shall pay					30 per cent.	35 per cent.
Cotton, spool, containing each not over 100 yards						6 cts. p. doz. and 30 p. c.
Cotton, spool, over 100 yards, in addition for every 100 yards or fractional part thereof					40 per cent.	6 cts. p. doz. and 30 p. c.
Cotton thread, other						} 4 cts. per skein or hank of 840 yds. and 30 p. c.
Cotton thread or yarn, when advanced beyond single yarn by twisting two or more strands together, if not in spools.						
Cotton velvet						35 per cent.
Cotton, other plain woven, costing over 10 cents square yard	25	24	25 per cent.		30 per cent.	35 per cent.
Cotton, all manufactures of, not otherwise enumerated	25	19	25 per cent.		35 per cent.	35 per cent.
Cotton bagging, 10 cents lb. or less	20	15	14 cent per lb.		24 cents per lb.	3 cents per lb.
over 10 cents lb.	20	15	2 cents per lb.		3 cents per lb.	4 cents per lb.
Cotton braces or suspenders	30	24	30 per cent.		35 per cent.	35 per cent.
Cotton caps, gloves, leggings, mitts, socks, stockings, woove shirts, and drawers	20	15	30 per cent.		30 per cent.	35 per cent.
Cotton cord, gimps, and galloons	30	24	30 per cent.		35 per cent.	35 per cent.
embroidery, or floss	25	24	20 per cent.		40 per cent.	40 per cent.
hosiery, unbleached	20	15	30 per cent.		35 per cent.	35 per cent.
lace, including bobbinet	25	19	30 per cent.		25 per cent.	35 per cent.
laces, insertings, trimmings, and braids	25	24	30 per cent.		20 per cent.	35 per cent.
spool, and other thread	25	24	30 per cent.		40 per cent.	35 per cent.
thread twist and yarn, all unbleached and uncolored	25	24	30 per cent.		33 per cent.	35 per cent.
bleached and colored	25	24	30 per cent.		40 per cent.	40 per cent.
twist, yarn, and thread, all other on spools or otherwise	25	24	30 per cent.		35 per cent.	40 per cent.
Counterb.	30	24	30 per cent.		35 per cent.	35 per cent.
of gold or silver						40 per cent.
of pearl						40 per cent.
Counting-house boxes	30	24	30 per cent.		35 per cent.	35 per cent.
Courtplaster	30	24	30 per cent.		35 per cent.	40 per cent.
Cowage, or cowitch	20	15	20 per cent.		35 per cent.	40 per cent.
Cowries, (shells)	5	4	10 per cent.		35 per cent.	40 per cent.
Crab claws	20	15	20 per cent.		35 per cent.	40 per cent.
Cranks, mill, of wrought iron	30	24	30 per cent.		35 per cent.	35 per cent.
Cranks, silk	25	19	30 per cent.		20 per cent.	30 per cent.
Crapes, silk	25	15	25 per cent.		Free	Free
Crash, 30 cents or less	20	15	25 per cent.		14 cent per lb.	2 cents per lb.
over 30 cents	20	15	30 per cent.		(See <i>Silk</i> )	(See <i>Silk</i> )
Cravats	30	24	30 per cent.		(See <i>Linen</i> )	(See <i>Linen</i> )
					(See <i>Linen</i> )	(See <i>Linen</i> )
					33 per cent.	35 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Cravat stiffeners	50 per cent	<i>Pr. ct.</i> 30	<i>Pr. ct.</i> 24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Crayons	25 per cent	30	24	30 per cent	.....	.....	30 per cent	30 per cent	.....
Crayon pencils	25 per cent	30	24	30 per cent	.....	.....	30 per cent	30 per cent	.....
Cream of tartar	<i>Free.</i>	30	4	6 cents per lb	.....	.....	10 cents per lb	10 cents per lb	.....
Cream, cotton, as cottons	30 per cent	55	24	30 per cent	.....	.....	(See <i>Cotton</i> )	(See <i>Cotton</i> )	.....
Linens	25 per cent	30	15	25 per cent	.....	.....	(See <i>Linen</i> )	(See <i>Cotton</i> )	.....
Crockery	30 per cent	30	24	30 per cent	.....	.....	35 per cent	40 per cent	.....
Crocus powder	20 per cent	20	15	30 per cent	.....	.....	20 per cent	20 per cent	.....
Colocotra	35 per cent	30	24	30 per cent	.....	.....	40 per cent	40 per cent	.....
Crowns, Leghorn hat	30 per cent	30	24	30 per cent	.....	.....	20 per cent	25 per cent	.....
Crucibles, sand	30 per cent	30	24	30 per cent	.....	.....	20 per cent	25 per cent	.....
black lead	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crystals, glass	\$2 per gross	30	24	30 per cent	.....	.....	20 per cent	25 per cent	.....
Cubobs	10 per cent	20	15	20 per cent	.....	.....	30 per cent	30 per cent	.....
Cudbear	10 per cent	10	4	<i>Free.</i>	.....	.....	35 per cent	40 per cent	.....
Cumin seed	20 per cent	<i>Free.</i>	.....	10 per cent	.....	.....	10 per cent	10 cents per lb	.....
Cupboard turns	30 per cent	30	24	30 per cent	.....	.....	5 cents per lb	5 cents per lb	.....
Curls, hair	25 per cent	30	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Currieng' knives	30 per cent	30	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Curran's	3 cts. per lb	40	8	2 cents per lb	.....	.....	5 cents per lb	5 cents per lb	.....
Curtain rings	30 per cent	30	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Costas, as manufactures of cottons	10 per cent	25	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Catch	30 per cent	30	24	30 per cent	.....	.....	10 per cent	10 per cent	.....
Catasses	30 per cent	30	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Catery, all kinds	20 per cent	30	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Cyanine of iodine	20 per cent	30	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
potassium	20 per cent	30	24	30 per cent	.....	.....	.....	.....	.....
zinc	20 per cent	30	24	30 per cent	.....	.....	.....	.....	.....
D.									
Daggers and dirks	30 per cent	30	24	30 per cent	.....	.....	35 per cent	35 per cent	.....
Daguerrotype plates	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dates	1 cent per lb	40	8	1 1/2 cents per lb	.....	.....	2 cents per lb	2 cents per lb	.....
Decanters, cut	30 per cent	40	30	30 per cent	.....	.....	35 per cent	40 per cent	.....
plain	30 per cent	30	24	30 per cent	.....	.....	30 per cent	30 per cent	.....
Delaines, gray	40 per cent	30	24	25 per cent	.....	.....	30 per cent	30 per cent	.....
colored	40 per cent	30	24	30 per cent	.....	.....	30 per cent	30 per cent	.....
uncolored, value not over	.....	.....	.....	.....	.....	.....	.....	.....	.....
40 cents per square	.....	.....	.....	.....	.....	.....	.....	.....	.....
yard	.....	.....	.....	.....	.....	.....	.....	.....	.....
colored, above 40 cents	.....	.....	.....	.....	.....	.....	.....	.....	.....
per square yard	.....	.....	.....	.....	.....	.....	2 c. p. sq. yd. & 25 p. c.	2 c. p. sq. yd. & 30 p. c.	.....



uncolored, not over 30 cents per square yard.									4 c. p. sq. yd. & 25 p. c.
uncolored, over 30 cents per square yard.									6 c. p. sq. yd. & 30 p. c.
colored or printed, not over 30 cts. pr. sq. yd.									4 c. p. sq. yd. & 30 p. c.
colored or printed, over 30 cents per square yd.									6 c. p. sq. yd. & 35 p. c.
Delph.	30 per cent.	30	24	30 per cent.					30 per cent.
Dolphino	30 per cent.	20	15	30 per cent.					35 per cent.
Domjohns	30 cents each	30	24	30 per cent.					(See Dress goods)
Donmark satin or satteens, entirely staff.	30 per cent.	25	19	30 per cent.					50 per cent.
Dentifrice	30 per cent.	30	24	20 per cent.					(See Wood)
Devonshire kerseys	40 per cent.	30	24	12 c. p. lb. and 25 p. ct.					10 per cent.
Dextrine									25 per cent.
Diamonds	74 per cent.	10	4	5 per cent.					10 per cent.
set.		30	24	74 per cent.					10 per cent.
glaziers'	25 per cent.	15	12	10 per cent.					(See Linens)
linen	25 per cent.	20	15	30 c. or less 25 p. ct.					(See Linens)
linen	25 per cent.	20	15	over 30 cts. 30 per cent.					(See Cotton)
Diapers, cotton	30 per cent.	25	24	25 per cent.					35 per cent.
Dics, ivory or bone.	30 per cent.	30	24	30 per cent.					(See Cottons)
Dimites and dimity muslin.	30 per cent.	25	24	(See Cotton)					25 per cent.
Directions for patent medicines.	30 per cent.	30	24	30 per cent.					40 per cent.
Distilled vinegar, medicinal.	8 cts. p. gal.	30	24	30 per cent.					35 per cent.
Dishes, chafing, copper, iron, or tin.	20 per cent.	20	15	30 per cent.					Free
Diuretic, sul.	30 per cent.	20	Free	Free					35 p. ct., silver 40 p. c.
Divi divi	30 per cent.	20	Free	Free					35 per cent.
Dividers, all	30 per cent.	30	24	30 per cent.					(See Flannels)
Dolls of every description	30 per cent.	25	19	(See Flannel)					35 per cent.
Domets, ja flannel									35 per cent.
Dominos, bone or ivory, if any metal.	20 per cent.	30	24	30 per cent.					35 per cent.
Dominos, if toys.									35 per cent.
Dowias	25 per cent.	25	15	30 per cent.					(See Linens)
Doyleys, cotton.	30 per cent.	25	24	30 per cent.					(See Cottons)
woolen	40 per cent.	23	24	12 c. p. lb. and 25 p. ct.					(See Woollens)
linen.	25 per cent.	20	15	30 per cent.					(See Linens)
Down, all kinds.	25 per cent.	25	19	20 per cent.					30 per cent.
Dragons' blood.	10 per cent.	15	Free	Free					10 cents per lb.
Drawer knobs of any material.	30 per cent.	30	24	30 per cent.					35 per cent.
entirely of cut glass	25 cts. per lb.	40	30	30 per cent.					40 per cent.
ivory, bone, and plain glass	20 per cent.	30	24	30 per cent.					35 per cent.
Drawers, Guernsey, wool or worsted	30 per cent.	30	24	12 c. p. lb. and 25 p. ct.					35 per cent.
knit, without needlework	30 per cent.	30	24	12 c. p. lb. and 25 p. ct.					35 per cent.
silk, weave.	40 per cent.	30	24	30 per cent.					30 per cent.
cotton, weave.	30 per cent.	20	24	25 per cent.					35 per cent.
Drawing knives.	30 per cent.	30	24	30 per cent.					45 per cent.
pencils	25 per cent.	30	24	30 per cent.					50 c. p. gross & 30 p. ct.
Drawings.	20 per cent.	20	15	10 per cent.					30 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Dried pulp.....	30 per cent.	<i>Per ct.</i>	15	20 per cent.			20 per cent.	20 per cent.	
Drillings, linen.....	25 per cent.	20	15	30 per cent.			(See <i>Linens</i> ).	(See <i>Linens</i> ).	
Drillings, if cotton be a component material, subject to the regulations respecting cotton cloths.....	30 per cent.	25		(See <i>Cotton</i> )			35 per cent.	(See <i>Cottons</i> ).	
Drugs, dyeing, not otherwise enumerated.....	30 per cent.	20		20 per cent.			20 per cent.	20 per cent.	
dyeing or tanning, in a crude state.....	Free	20	Free	Free			Free	Free	
medicinal, not otherwise enumerated, in a crude state.....	30 per cent.	20	15	20 per cent.			20 per cent.	20 per cent.	
Duck, Holland, English, Russian, half-duck, and all other sail ducks.....	7 c. p. sq. yd.	20	15	30 cents or less, 25 per cent. per square yd.. }			30 per cent.	30 per cent.	
Duck, Holland, English, Russian, half-duck, and all other sail ducks.....	7 c. p. sq. yd.	20	15	Over 30 cents 30 per cent. per square yd.. }			30 per cent.	30 per cent.	
Dutch metal, in leaf.....	25 per cent.	20	15	10 per cent.			10 per cent.	10 per cent.	
Durants, worsted stuff.....	30 per cent.	25	19	30 per cent.			35 per cent.	35 per cent.	
Dust pans.....	30 per cent.	30	24	20 per cent.			35 per cent.	35 per cent.	
Dyeing articles, crude.....	20 per cent.	20	Free	Free			Free	Free	
Dyeing drugs, and materials for composing dyes, crude, not otherwise enumerated.....	20 per cent.	20	Free	Free			Free	Free	
E.									
Earth, in oil.....	1½ ct. per lb.	30	24	\$1 35 per 100 lbs.			\$1 50 per 100 lbs.	\$1 50 per 100 lbs.	
brown, red, blue, yellow, dry, as ochre.....	1 ct. per lb.	30	15	35 cents per 100 lbs.			50 cents per 100 lbs.	50 cents per 100 lbs.	
Earthenware.....	30 per cent.	30	21	20 per cent.			20 per cent.	Common 25 per cent.	
Earthenware, printed, painted, &c.	30 per cent.	30	21	35 per cent.			35 per cent.	40 per cent.	
Ebony, manufactures of, or of which it is the material of chief value.....	30 per cent.	40	30	30 per cent.			35 per cent.	35 per cent.	
Eggs.....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	10 per cent.
Elastic garters.....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Elephants' teeth.....	5	Free	Free	Free			10 per cent.	10 per cent.	
Elecampane.....	20 per cent.	20	15	20 per cent.			20 per cent.	20 per cent.	
Embroideries, all in gold or silver, fine, or half fine, or other metal.....	20 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Embroidery, if done by hand.....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Emeralds.....	7½ per cent.	10	4	5 per cent.			5 per cent.	10 per cent.	

	Free	20	8	Free	Ore \$6 per ton	Ore \$6 per ton
Emery, pulverized	30 per cent.	20	Free	30 per cent.	1 cent per lb.	1 cent per lb.
cloth, cut	30 per cent.	25	24	30 per cent.	35 per cent.	35 per cent.
Emetic tartar, medicinal	30 per cent.	30	24	20 per cent.	15 cents per lb.	15 cents per lb.
Enamelled white	30 per cent.	30	24	20 per cent.	2½ cents per lb.	3 cents per lb.
Engravers' copper, prepared or polished	30 per cent.	30	24	20 per cent.	35 per cent.	35 per cent.
Engravers' scrapers and burnishers	30 per cent.	30	24	20 per cent.	35 per cent.	45 per cent.
Engravings, books of, bound or not	30 per cent.	10	8	10 per cent.	20 per cent.	25 per cent.
Epataries, all	25 to 30 p. ct.	30	24	30 per cent.	35 per cent.	35 per cent.
worsed	30 per cent.	30	15	20 per cent.	1 cent per lb.	1 cent per lb.
Epsom salts	30 per cent.	30	15	20 per cent.	2 cts. p. lb. and 35 p. ct.	2 cts. p. lb.
Etiquizing files	30 per cent.	30	15	20 per cent.	50 per lb.	20 per lb.
Ergot	30 per cent.	30	24	20 per cent.	35 per cent.	40 per cent.
Escutcheons, silver	30 per cent.	30	24	20 per cent.	35 per cent.	35 per cent.
brass, iron, steel, gilt or plated	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Escutcheon pins	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Essences, all	25 per cent.	30	24	30 per cent.	(See <i>Oils</i> )	(See <i>Oils</i> )
Estopillas, linen	25 per cent.	30	15	30 per cent.	(See <i>Fiaz</i> )	(See <i>Fiaz</i> )
Etchings or engravings	Free	10	8	10 per cent.	20 per cent.	20 per cent.
Ether	20 per cent.	20	15	20 per cent.	20 per cent.	\$1 per lb.
sulphuric	30 per cent.	20	15	20 per cent.	35 per cent.	35 per cent.
Etoile, or stars for ornaments	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
Extract of belladonna	20 per cent.	30	24	20 per cent.	10 per cent.	10 per cent.
of Cumpseachy wood	25 per cent.	20	4	Free	40 per cent.	40 per cent.
of cicuta	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of colocynth	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of claterrim	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of gentian	35 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of hyosciamus	20 per cent.	30	24	20 per cent.	10 per cent.	10 per cent.
of logwood	20 per cent.	20	4	Free	10 per cent.	10 per cent.
of madder	20 per cent.	20	4	Free	10 per cent.	10 per cent.
of nux vomica	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of opium	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of rhusiacia	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of rhubarb	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
of stramonium	25 per cent.	30	24	20 per cent.	40 per cent.	40 per cent.
Extracts and decoctions of dye woods not otherwise provided for	20 per cent.	20	4	20 per cent.	10 per cent.	10 per cent.
Extracts, all other	30 per cent.	30	24	30 per cent.	40 per cent.	40 per cent.
Eyes and rods for stairs	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Eyes, bull's, a bean glass	30 per cent.	20	15	10 per cent.	10 per cent.	10 per cent.
F.						
False collars	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.
Fancy or perfumed soaps	30 per cent.	30	24	30 per cent.	2 cts. p. lb. and 35 p. ct.	10 c. p. lb. and 25 p. ct.
Fancy vials and bottles, uncut	\$2 50 per gr.	30	24	30 per cent.	30 per cent.	30 per cent.
Fans, all	25 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.



APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		Per ct.	Per ct.						
Fans, palm leaf									
Fastenings, shutter or other, of copper, iron, steel, brass, gilt, or plated	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Fastenings, shutter, &c., japanned.	40 per cent.	30	24	12 cts. p. lb. and 25 p. c.			(See <i>Wooltens</i> )	40 per cent.	
Fearnough cloth.	30 per cent.	30	24	30 per cent.			(Crude 25 p. c.) 40 p. c.	30 per cent.	
Feathers, ornamental	25 per cent.	25	19	20 per cent.	30 per cent.		30 per cent.	20 per cent.	
Feathers, for beds							20 per cent.	25 per cent.	
Feather beds	25 per cent.	20	15	20 per cent.			20 per cent.	20 per cent.	
Feathers, vultures', for dusters.	30 per cent.	30	15	20 per cent.			(See <i>Wool</i> )	20 per cent.	
Field spar	25 per cent.	30	24	20 per cent.					
Felting, hatter's	25 per cent.	30	24	20 per cent.					
Fells or hat bodies, made in whole or in part of wool.	18 cts. each	20	15	20 per cent.			(See <i>Wooltens</i> )		
Fennel, essence of.	25 per cent.	30	24	30 per cent.			50 cents per lb.	50 cents per lb.	
Ferrets, cotton	30 per cent.	25	20	30 per cent.			35 per cent.	35 per cent.	
Ferri, rubigo.	30 per cent.	30	15	20 per cent.			20 per cent.	20 per cent.	
Fiddles	30 per cent.	30	15	20 per cent.			30 per cent.	30 per cent.	
Fids	30 per cent.	30	15	20 per cent.			30 per cent.	30 per cent.	
Figs, bone, ivory, or wood.	30 per cent.	20	15	20 per cent.			25 per cent.	25 per cent.	
Fig blue	30 per cent.	20	15	20 per cent.			5 cents per lb.	5 cents per lb.	
Figs	2 cts. per lb.	40	8	3 cents per lb.	5 cents per lb.		10 per cent.	10 per cent.	
Figures, alabaster	30 per cent.	40	30	30 per cent.			10 per cent.	10 per cent.	
other	30 per cent.	30	24	30 per cent.			10 per cent.	40 per cent.	
gold or silver							2 cents per lb.	3 cents per lb.	
marble	1 ct. per lb.	30	24	1 ct. per lb.			Not over 10 in. 10 cts.	per lb. and 30 p. ct.	
Files and file cuts.	30 per cent.	30	24	30 per cent.			2 cts. p. lb. and 35 p. ct.	Over 10 in. 6 cts. per lb. and 30 per ct.	
Files and file cuts.	30 per cent.	30	24	30 per cent.			20 per cent.	20 per cent.	
Filtering stones, unmanufactured.	30 per cent.	30	24	20 per cent.			10 per cent.	10 per cent.	
Fire cracker.	30 per cent.	20	15	30 per cent.			50 cents per box.	\$1 per box.	
Fire irons or screens.	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Fish, pickled, other than in barrels or half barrels, not speckled	30 per cent.	20	15	4 cent per lb.			4 cent per lb.	4 cent per lb.	
Fish, in oil	30 per cent.	40	30	30 per cent.			30 per cent.	30 per cent.	
mackerel	30 per cent.	20	15	\$2 per bbl.			\$2 per bbl.	\$2 per bbl.	
salmon, pickled	\$1 50 p. bbl	20	15	\$3 per bbl.			\$1 per bbl.	\$1 50 per bbl.	
other, pickled, in barrels	\$1 p. bbl.	20	15	\$3 per bbl.			\$3 per bbl.	\$3 per bbl.	
guo, called Isinglass.	20 per cent.	30	15	\$1 50 per bbl.			\$1 50 per bbl.	\$1 50 per bbl.	
		20	15	20 per cent.			30 per cent.	30 per cent.	

hooks	30 per cent.	24	30 per cent.	35 per cent.	45 per cent.
sauce	30 per cent.	24	30 per cent.	35 per cent.	35 per cent.
skins, raw	30 per cent.	20	30 per cent.	30 per cent.	30 per cent.
skin cases	30 per cent.	20	30 per cent.	35 per cent.	35 per cent.
Fisheries of the United States and their Territories, all products of.	Free	Free	Free	Free	Free
Fishing nets	7 cts. per lb.	30	7 cts. per lb.	35 per cent.	35 per cent.
Fishing lines, silk	6 cts. per lb.	25	6 cts. per lb.	40 per cent.	50 per cent.
Flags, floor matting, made of	55 per cent.	25	30 per cent.	30 per cent.	30 per cent.
Flags, carpets and carpeting, and floor cloths, made of	25 per cent.	25	30 per cent.	35 per cent.	40 per cent.
Flageoletis, wood, bone, or ivory	30 per cent.	25	30 cts. or less, 35 p. ct.	30 cts. or less, 24 cts. per lb. and 30 per ct.	30 cts. or less, 24 cts. per lb. and 30 per ct.
Flannels, all	40 per cent.	25	Over 30 cents, 30 p. ct.	Over 30 cents, 35 p. ct.	Over 30 cts., 24 cts. per lb. and 35 per ct.
Flannels, composed in part of silk	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
Flasks, or bottles, that come in gin cases	\$2 50 gross.	30	30 per cent.	30 per cent.	35 per cent.
Flasks, powder, brass, copper, japanned, or horn	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
Flat irons	24 cts p. lb.	30	1 cent per lb.	14 cent per lb.	14 cent per lb.
Flats, for making hats or bonnets	30 per cent.	30	30 per cent.	30 per cent.	30 per cent.
Flax, unmanufactured	\$20 per ton.	15	Free. \$15 per ton.	\$15 per ton.	\$15 per ton.
Flax, manufactures, value not over 30 cents per yard	30 cents per yard.		30 per cent.	30 per cent.	35 per cent.
Flax, manufactures, value over 30 cents per yard	cent per yard.		35 per cent.	35 per cent.	40 per cent.
Thread, pack thread, and twine, tow of			35 per cent.	35 per cent.	40 per cent.
all manufactures of, or of which flax is a component part, not otherwise specified	25 per cent.	20	30 per cent.	35 per cent.	40 per cent.
Flax seed	5 per cent.	10	16 cents per bush.	16 cents per bush.	16 cents per bush.
Flour	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
Fishes	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
Fishes, Spanish, or catfishes	Free	20	10 per cent.	50 cents per lb.	50 cents per lb.
Fins	Free	15	Free	10 per cent.	10 per cent.
Flint stone	Free	15	Free	10 per cent.	10 per cent.
Flint, ground	Free	20	Free	10 per cent.	10 per cent.
Float files	30 per cent.	30	30 per cent.	2 cts. p. lb. and 35 p. c.	10 cts. p. lb. and 30 p. c.
Floor cloth, all stamped, printed, or painted	35 c. p. sq. yd.	30	30 per cent.	35 per cent.	40 per cent.
dish or table, mats of	25 per cent.	30	30 per cent.	35 per cent.	40 per cent.
lined with woollen or wool	40 per cent.	30	30 per cent.	10 per cent.	10 per cent.
Flor benzoin	30 per cent.	30	30 per cent.	10 per cent.	10 per cent.
Florentine buttons, covered with bombazette over a metal form	30 per cent.	25	30 per cent.	30 per cent.	30 per cent.
Floss cotton, (See Cotton thread)	30 per cent.	25	30 per cent.	40 per cent.	40 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

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		Per ct.	Per ct.						
Floss silk, and other similar silks purified from the gum.....	75 per cent.	25	19	20 per cent.	30 per cent.	30 per cent.	30 per cent.	35 per cent.	.....
Floss silk, and other similar silks purified from the gum.....	70 c.p., 112 lbs	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
Flour of wheat.....	30 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
Flour, other grain.....	Free.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
Flour, sulphur.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Flower water orange.....	50 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Flowers, artificial.....	50 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Flowers, all, not otherwise provided for.....	50 per cent.	20	15	50 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	.....
Fines of wood, Ivory, or bone.....	30 per cent.	30	15	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Fins, fencing.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Foil, copper.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
silver.....	30 per cent.	20	15	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
tin.....	34 per cent.	15	12	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	.....
Fol digitalis.....	25 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
Forbidden fruit.....	20 per cent.	20	8	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
Forge hammers.....	24 cts. per lb.	30	24	2 cents per lb.	2 cents per lb.	2 cents per lb.	2 cents per lb.	2 cents per lb.	.....
Forks, all.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
gold.....	Free.	Free.	Free.	Free.	Free.	Free.	Free.	Free.	.....
Fossils.....	30 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
Fox glove.....	20 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Frames, or sticks for umbrellas or parasols.....	20 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
plated crucet.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
quadrant.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
silver crucet.....	30 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Frankincense, a gum.....	25 per cent.	20	8	Free.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
Fringes, cotton or wool.....	30 per cent.	25	24	30 per cent.	35 per cent. (cotton)	35 per cent. (cotton)	35 per cent. (cotton)	35 per cent. (cotton)	.....
Merino.....	30 per cent.	25	19	30 per cent.	35 per cent. (hair)	35 per cent. (hair)	35 per cent. (hair)	35 per cent. (hair)	.....
Frizettes, hair or silk.....	25 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	.....
Frocks, Guernsey.....	30 per cent.	30	24	30 cts. or less, 95 p. ct.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Frosts, glass.....	30 per cent.	30	15	Over 30 cents, 30 p. ct.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Fruits, preserved in brandy or sugar.....	35 per cent.	20	15	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	.....
preserved in their own juice.....	30 per cent.	20	15	30 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	.....
pickled.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	.....
green, ripe, or dried.....	Free	40, 30, & 20	8	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	.....
Frying pans.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	.....
Fullers' boards.....	12½ per cent.	30	24	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	.....
earth.....	Free.	10	8	Free.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....
Fulminating powder.....	20 per cent.	20	15	20 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	.....



Furniture, coach and harness.....	30	24	30 per cent.	35 per cent.	35 per cent.
brass, copper, iron, or steel, not coach or harness.....	30	24	30 per cent.	35 per cent.	35 per cent.
cutlery or chintz.....	25	24	30 per cent.	(See <i>Cottons</i> )	(See <i>Cottons</i> )
Ironstead, not otherwise specified.....	30	24	30 per cent.	35 per cent.	35 per cent.
Fur, dressed all on the skin.....	30	15	10 per cent.	15 per cent.	20 per cent.
hats or caps of.....	30	24	30 per cent.	35 per cent.	35 per cent.
hat bodies or felts.....	30	24	30 per cent.	35 per cent.	35 per cent.
muffs or tippets, or other manufactures not specified.....	30	24	30 per cent.	35 per cent.	35 per cent.
Furs, hatters', dressed or undressed, not on the skin.....	10	8	10 per cent.	20 per cent.	20 per cent.
undressed, all kinds of, on the skin.....	10	8	10 per cent.	10 per cent.	10 per cent.
G.					
Galanga.....	20	15	20 per cent.	20 per cent.	20 per cent.
Gallengal, or gallengal root.....	20	15	20 per cent.	20 per cent.	20 per cent.
Galloons, gold and silver, fine or half fine.....	30	24	30 per cent.	35 per cent.	35 per cent.
Galls, nut.....	5	4	1 ct. per lb.	Free	Free
Gambia, (Terra Japonica).....	10	Free	10 per cent.	Free	10 per cent.
Gamboge, crude or refined.....	15	10	10 per cent.	10 per cent.	10 per cent.
Game bags, leather or twine.....	30	24	30 per cent.	35 per cent.	35 per cent.
Garauca, or madder, manufactures of.....	20	Free	20 per cent.	Free	Free
Garden seeds, not otherwise specified.....	Free	Free	Free	30 per cent.	30 per cent.
Garnets.....	10	4	7 per cent.	5 per cent.	10 per cent.
hardware.....	30	24	30 per cent.	35 per cent.	35 per cent.
imitation of a composition.....					
Garters, India-rubber, with clasps and of wire.....	30	24	30 per cent.	35 per cent.	35 per cent.
Gas retorts, common earthen or stoneware, not ornamented.....	25	24	Over 16 cents 25 per ct.	30 per cent.	25 per cent.
Gauze, cotton.....	30	24	30 per cent.	(See <i>Cottons</i> )	(See <i>Cottons</i> )
Gelatine.....	30	24	30 per cent.	35 per cent.	35 per cent.
Gems.....	10	4	5 per cent.	5 per cent.	10 per cent.
set.....	30	24	25 per cent.	25 per cent.	25 per cent.
Gentian root.....	20	15	20 per cent.	30 per cent.	20 per cent.
German silver, manufactured or not.....	30	24	30 per cent.	35 per cent.	40 per cent.
gig hammers, st rings, or handles.....	30	24	30 per cent.	35 per cent.	35 per cent.
Gilt fancy wares, jewelry, wire, &c.....	30	24	30 per cent.	35 per cent.	40 per cent.
Gilt ware of gold and silver.....					
paper.....					
mock jewelry.....					
Gimlets.....	30	24	30 per cent.	35 per cent.	35 per cent.
Clamps, cotton.....	30	24	30 per cent.	35 per cent.	35 per cent.

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Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Gimps, silk thread, linen	\$2 50 per lb.	Per ct. 25	Per ct. 19	30 per cent.	40 per cent.	40 per cent.	40 per cent.	50 per cent.	
wire being a component part of chief value	30 per cent.	20	15	30 per cent.	40 per cent.	35 per cent.	35 per cent.	40 per cent.	
Gin	30 per cent.	30	24	30 per cent.	50 cts. pr. gall.	35 per cent.	35 per cent.	35 per cent.	\$2 50 per gall.
under 50e in strength, costing over \$5 per gallon.	60 to 50 c. p. g.	100	30	40 cts. per g. 1st proof	50 cts. pr. gall.	\$1 per gall, 1st proof	\$1 per gall, 1st proof	\$2 per gall.	\$2 50 per gall.
Gin cases, with bottles in them, the cases pay	30 per cent.	30	24	30 per cent.					
and the bottles.	30 per cent.	30	24	30 per cent.					
Ginger, green, ripe, dried, preserved, or pickled	2 cts. per lb.	40&30	15	10 per cent.	30 per cent.	40 per cent.	40 per cent.	50 per cent.	
root					3 cents per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.	
Ginghams, as cottons.	30 per cent.	25	24	(See Cotton)	5 cents per lb.	8 cents per lb.	8 cents per lb.	8 cents per lb.	
Ginseng.	20 per cent.	20	15	20 per cent.					
Girandoles.	30 per cent.	30	24	30 per cent.					
Glass, all articles not specified.	30 per cent.	30	24	30 per cent.					
Glass, crown, plate, polished, or other window—									
not over 10 × 15		30	24	1½ cent per sq. foot.					3 cents per sq. foot.
not over 16 × 24		30	24	2½ cents per sq. foot.					5 cents per sq. foot.
not over 24 × 30		30	24	4 cents per sq. foot.					8 cents per sq. foot.
over 1½ lb. per sq. ft. on exc.		30	24	4 cents per sq. foot.					8 cents per sq. foot.
not over 24 × 60									25 cents per sq. foot.
above 24 × 60									50 cents per sq. foot.
silvered, over 10 × 15									4 cents per sq. foot.
not over 16 × 24									6 cents per sq. foot.
not over 24 × 30									10 cents per sq. foot.
above 24 × 60									35 cents per sq. foot.
apothecaries' vials, 16 oz.	\$2 25 p. gr.	30	24	30 per cent.					30 per cent.
bottles, black	Various	30	24	30 per cent.					60 cents per sq. foot.
broken	Various	30	Free	Free					35 cents per sq. foot.
old, unbroken	Various	20	Free	Free					30 per cent.
buttons, cut, entirely of colored	35 cts. per lb.	25	19	30 per cent.					30 per cent.
cut, engraved, colored, &c.	30 per cent.	40	30	30 per cent.					35 per cent.
disks, pocket.	40	30	24	10 per cent.					10 per cent.
green, pocket bottles.	Various	30	24	30 per cent.					35 per cent.
Looking, plates, silvered.	Various	30	24	30 per cent.					40 per cent.
manufactures of, all vessels or wares, of cut glass	25 cts. p. lb.	40	30	30 per cent.					40 per cent.

manufactures of, all others not specially mentioned.....	25 per cent.	30 per cent.	35 per cent.	40 per cent.
of autonomy.....	30	30 per cent.	30 per cent.	30 per cent.
paintings on.....	30	30 per cent.	35 per cent.	40 per cent.
pressed, plain, or mould, not cut, colored, or engraved.....	30	25 per cent.	30 per cent.	35 per cent.
rough plate, cylinder—				
not over 10 × 15.....	30	1 cent per sq. foot.	1 cent per sq. foot.	1 cent per sq. foot.
not over 16 × 24.....	20	1½ cent per sq. foot.	1 cent per sq. foot.	1 cent per sq. foot.
not over 24 × 30.....	20	2 cents per sq. foot.	1½ cent per sq. foot.	1½ cent per sq. foot.
not over 24 × 30, and not over 1 lb. per sq. ft.....	20	3 cents per sq. foot.	2 cents per sq. foot.	2 cents per sq. foot.
over 1 lb. per sq. ft. pays an additional duty on the excess on the same rates.				
Glasses, hour.....	30	24	30 per cent.	35 per cent.
Glabber salts.....	20	15	20 per cent.	1 cent per lb.
Glabbers' diamonds.....	20	12	10 per cent.	10 per cent.
Gloves.....	30	24	30 per cent.	35 per cent.
Gloves, hair.....	30	24	20 per cent.	(Leather 40 p. c.) 35 p. c. (Leather 50 p. c.) 35 p. c.
Glue, all.....	25	19	30 per cent.	30 per cent.
Glycerine, (med. prep.).....	30	15	20 per cent.	30 per cent.
Gout's hair.....	30	Free.	18 c. p. lb. or less, 5 p. c.	12 c. p. lb. or less, 5 p. c. per lb.
hair.....	30	Free.	18 a 24 c. p. lb., 3 cts.	12 a 24 c. p. lb., 6 c. p. lb.
hair.....	30	Free.	Over 24 cts., 9 c. p. lb.	Over 24 c. p. lb., 9 cts.; 24 a 32 c. per lb., 10 c. per lb. and 10 p. ct.
skins, raw.....	5	4	5 per cent.	10 per cent.
skins, tanned.....	30	15	20 per cent.	25 per cent.
Gold, all articles composed of.....	30	24	30 per cent.	35 per cent.
Gold and silver leaf.....	15	12	20 per cent.	40 per cent.
beaters' brine.....	20	15	20 per cent.	\$1 50 p. pack. of 500 lbs. \$1 50 p. package of 500 leaves, (gold.)
moulds.....	10	8	30 per cent.	Free
skins.....	10	8	20 per cent.	10 per cent.
dust, coin, and bullion.....	Free.	Free.	Free.	Free
embroideries.....	30	24	30 per cent.	35 per cent.
marate of.....	30	24	20 per cent.	20 per cent.
oxide of.....	30	24	10 per cent.	30 per cent.
paper, in sheets, strips, or other forms.....	30	24	20 per cent.	35 per cent.
shell for painting.....	30	24	20 per cent.	35 per cent.
size.....	20	15	20 per cent.	30 per cent.
studs.....	24	30	25 per cent.	20 per cent.
Gold shoes or clogs.....	30	24	30 per cent.	25 per cent.
Gouges.....	30	24	30 per cent.	35 per cent.
Grown patterns, wool being a component part.....	30	24	12 c. p. lb. and 25 p. ct.	35 per cent. (See Wool)
Grains, towed.....	30	15	30 per cent.	25 per cent.
Grain tin.....	30	15	10 per cent.	30 per cent.
Granulated tin.....	30	15	10 per cent.	20 per cent.



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		Per ct.	Per ct.						
Grapes, not dried.....	20 per cent.	30	8	20 per cent.			20 per cent.	20 per cent.	
Grass and cotton cloth, as cottons bags.....	25 per cent.	25	24	10 cts. or less per yard.			35 p. ct., grass 30 p. ct.	(See <i>Cotton</i> ) 35 per ct.	
5 c. p. sq. yd.	30	30	24	1½ per lb.				35 per cent.	
5 c. p. sq. yd.	30	30	24	Over 10 c. p. yd., 2 c. p. lb.				35 per cent.	
flats, braids, or plaits.....	35 per cent.	30	24	30 per cent.				30 per cent.	
hats or bonnets.....	35 per cent.	30	24	30 per cent.				30 per cent.	
hemp.....	25 per cent.	25	19	20 per cent.				40 per cent.	
Sisal mats, of flags and rope.....	\$25 per ton.	25	19	20 per cent.			\$15 per ton, Sisal grass.	\$15 per ton, Sisal grass.	
Grasshopper springs.....	30 per cent.	30	24	30 per cent.				35 per cent.	
Grease.....	10 per cent.	10	8	10 per cent.				10 per cent.	
Green turtle.....	30 per cent.	50	15	10 per cent.				20 per cent.	
Gridiron.....	30 per cent.	30	24	30 per cent.				35 per cent.	
Grindstones.....	Free	5	4	10 per cent.				20 per cent.	
unfinished.....	Free	5	4	Free				10 per cent.	
Guaava jelly, or paste.....	30 per cent.	30	24	20 per cent.				35 per cent.	
Guernsey frocks.....	30 per cent.	30	24	25 a 30 per cent.				35 per cent.	
Gunny bags.....	5 c. p. sq. yd.	20	15	1½ a 2 cents c. p. lb.				25 per cent.	
Guanó.....	Free	Free	Free	Free				Free	
imitation of.....	Free	30	Free	Free				Free	
Gutmauve, or camomile.....	20 per cent.	20	15	20 per cent.				20 per cent.	
Guinea grains.....	20 per cent.	20	Free	10 per cent.				20 per cent.	
Guitars.....	30 per cent.	20	15	20 per cent.				30 per cent.	
Guitar strings, gut.....	30 per cent.	30	15	20 per cent.				30 per cent.	
Gum, Benzoin or Benjamin copal.....	15 per cent.	10	8	Free				10 cents per lb.	
elastic articles.....	15 per cent.	10	8	10 per cent.				10 cents per lb.	
Senegal, Arabic, and Tragacanth, Barba, East India, and Jeddah, and all other resinous substances not specified, in a crude state.....	20 per cent.	30	24	30 per cent.				35 per cent.	
masic.....	15 per cent.	10	8	Free				20 per cent.	
Opium.....	15 per cent.	20	15	10 per cent.				50 cents per lb.	
Pondrac, Kowrie, damar, and shellac.....	15 per cent.	20	15	10 per cent.				\$2 50 per lb.	
substitute, burnt flour and starch.....	15 per cent.	10	8	10 per cent.				10 cents per lb.	
Gums, medicinal, in a crude state.....	15 per cent.	20	15	10 per cent.				20 per cent.	
Gum locks.....	30 per cent.	30	24	30 per cent.				20 per cent.	
Gunny cloth.....	5 c. p. sq. yd.	20	15	1½ a 2 cents per lb.				35 per cent.	
Gunpowder.....	8 cts. per lb.	20	15	20 per cent.			6 c. p. lb. and 20 p. ct.	3 a 4 cents per lb.	
									10 c. p. lb. and 20 p. ct.



APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

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		Per ct.	Per ct.						
Hare skins, undressed.....	5 per cent.	10	8	10 per cent.			10 per cent.	10 per cent.	
"    dressed.....	20 per cent.	30	15	20 per cent.			15 per cent.	20 per cent.	
Harlaem oil.....	20 per cent.	30	24	20 per cent.			50 per cent.	50 per cent.	
Harness.....	35 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
"    furniture.....	30 per cent.	30	Var.	30 per cent.			35 per cent.	35 per cent.	
Harp strings, gut.....	15 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
"    wire.....	15 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Harp and harpsichords.....	30 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
Harshorn.....	30 per cent.	30	24	30 per cent.			40 per cent.	40 per cent.	
Hatchets.....	30 per cent.	30	24	30 per cent.			35 per cent.	40 per cent.	
Hut felts, or bodies, of wool, not put in form or trimmed.....	18 cts. each	20	15	30 per cent.			25 per cent.	25 per cent.	
"    bodies, cotton.....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Hats, cotton cloth.....							40 per cent.	40 per cent.	
"    fur.....							35 per cent.	35 per cent.	
"    palm leaf.....							40 per cent.	40 per cent.	
"    rattan.....							35 per cent.	35 per cent.	
"    Japanned.....							40 per cent.	40 per cent.	
"    silk.....							40 per cent.	40 per cent.	
Leghorn.....	35 per cent.	30	24	30 per cent.			40 per cent.	40 per cent.	
"    of chip, straw, or grass.....	35 per cent.	30	24	30 per cent.			40 per cent.	40 per cent.	
"    of wool.....	18 cts. each	20	15	30 per cent.			30 per cent.	30 p. lb. and 35 p. ct.	
"    all other.....	30 per cent.	30	24	30 per cent.			40 per cent.	40 per cent.	
Hatters' irons.....	30 per cent.	20	15	30 per cent.			14 cents per lb.	1½ cents per lb.	
Hantboys.....	30 per cent.	30	24	30 per cent.			30 per cent.	30 per cent.	
Havres2eks, of leather.....	35 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Hayknives.....	30 per cent.	30	24	30 per cent.			45 per cent.	45 per cent.	
Head-dresses, ornaments for.....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Head-pieces for stills.....	40 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Heath rugs, all.....	40 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Hellebore root.....	20 per cent.	20	15	20 per cent.			35 per cent.	35 per cent.	
Hemlock.....	20 per cent.	5	4	20 per cent.			20 per cent.	20 per cent.	
Hemp, all manufactures of, not otherwise specified.....	20 per cent.	20	15	30 ct. p. yd. or less, 25 p. c. over 30 cts. p. yd. 30 p. c.			20 per cent.	20 per cent.	
Hemp, a component part.....	20 per cent.	20	15	20 per cent.			35 per cent.	35 per cent.	
"    Manilla or India.....	\$25 per ton	25	19	15 per ton			40 per cent.	40 per cent.	
"    sun, lute, or sisal grass seed.....	20 per cent.	10	8	10 cents per bush.			\$25 per ton	\$25 per ton	
"    unmanufactured.....	\$40 per ton	30	24	\$35 per ton			\$15 per ton	\$15 per ton	
"    Indian, (a crude drug) Hemba.....	\$30 per ton	20	15	20 per cent.			40 per ton	40 per ton	
Herrings.....	\$1 50 p. bbl.	20	15	\$1 per bbl.			\$1 per bbl.	\$1 per bbl.	



Hessians .....	20	15	30 per cent .....	10 per cent .....	7 cent per lb. ....	1 cent per lb. ....
Hides, raw and salted .....	5	4	5 per cent .....	10 per cent .....	10 per cent .....	10 per cent .....
Hides, tanned .....	20	15	30 per cent .....	10 per cent .....	35 per cent .....	35 per cent .....
Hinges, brass, copper, and steel, gold or silver .....						
Hobby horses .....	30	24	30 per cent .....		35 per cent .....	35 p.c.(gold & sil.40 p.c.)
Hods .....	30	24	30 per cent .....		35 per cent .....	35 per cent .....
Hoes .....	30	24	30 per cent .....		35 per cent .....	35 per cent .....
Holland, brown .....	20	15	35 a 30 p.ct. (See <i>Linen</i> ) .....		(See <i>Linen</i> ) .....	45 per cent .....
Hoffman's anodyne .....						50 cents per lb. ....
Hollow ware, tinned .....	30	24	24 cents per lb. ....		3 cents per lb. ....	35 per cent .....
Hones .....	30	15	30 per cent .....		20 per cent .....	20 per cent .....
Honey and honey water .....	30	24	10 cents per gall. ....		15 c.gall.(water-50 p.c.)	20 c.gall.(water 50 p.c.)
Hooks, all .....	30	24	30 per cent .....		35 per cent .....	45 per cent .....
Hooks and eyes .....	30	24	30 per cent .....		35 per cent .....	35 per cent .....
Hops .....	30	15	10 per cent .....		5 cents per lb. ....	5 cents per lb. ....
Horn combs .....	30	24	30 per cent .....		35 per cent .....	35 per cent .....
plates for lanterns .....	5	4	20 per cent .....		10 per cent .....	10 per cent .....
tips .....	5	4	10 per cent .....		10 per cent .....	10 per cent .....
Horns .....	5	4	5 per cent .....		10 per cent .....	10 per cent .....
Horseshold effects, old and in use, of persons or families from foreign countries, if used abroad by them and not intended for any other person or for sale .....						
Horseshold furniture .....	30	24	30 per cent .....		Free .....	Free .....
Horseshold furniture of cedar, grass, madulla, ebony, mahogany, rose, and satin wood .....	40	30	30 per cent .....		35 per cent .....	35 per cent .....
Hungary water .....	20	24	30 per cent .....		50 per cent .....	50 per cent .....
Hyacinth roots .....	Free	Free	Free .....		30 per cent .....	30 per cent .....
Hydrate of potash .....	20	15	15 per cent .....		75 cents per lb. ....	75 cents per lb. ....
Hydrometers, of glass .....	30	24	30 per cent .....		35 per cent .....	35 per cent .....
						40 per cent .....
I.						
Ice .....	20	Free	Free .....		Free .....	Free .....
Imitation of precious stones .....	10	8	25 per cent .....		35 per cent .....	40 per cent .....
Implements of trade of persons arriving in the United States .....						
India grass .....	Free	Free	Free .....		Free .....	Free .....
rubber, unmanufactured .....	25	19	\$15 per ton .....		\$15 per ton .....	\$15 per ton .....
boots and shoes .....	10	4	Free .....		10 per cent .....	10 per cent .....
other manufactures .....	30	24	20 per cent .....		30 per cent .....	35 per cent .....
of India rubber .....	30	24	20 per cent .....		35 per cent .....	35 per cent .....
milk of .....	20	4	Free .....		10 per cent .....	10 per cent .....
suspenders .....	30	24	20 per cent .....		35 p.c.(See <i>Suspenders</i> )	35 per cent .....
webbing .....	30	24	30 per cent .....		35 per cent .....	35 per cent .....
and silk, or silk and other material combined .....						
Indian meal .....	20	15	10 per cent .....		50 per cent .....	50 per cent .....
						10 per cent .....

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Indian corn	10 cts. p. bush	Per ct. 20	15	10 cts. p. bush			10 cents per bush		
Indigo	5 cts. per lb.	10	4	Free			Free	Free	
Indispensables, or bags, leather and cotton	35 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
merino stuff	30 per cent.	25	19	30 per cent.			35 per cent.	50 per cent.	
silk	30 per cent.	25	19	30 per cent.			40 per cent.	50 per cent.	
bead	30 per cent.	30	24	30 per cent.			35 per cent.	50 per cent.	
Ink	55 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Ink powder	55 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Ink stands, glass cut.	Various	40	30	30 per cent.			35 per cent.	40 per cent.	
of leather, wood, metal.	Various	30	24	55 per cent.			35 p.c.(glass pl'n 30 p.c.)	35 per cent.	
Instruments, philosophical	Various	30	24	50 per cent.			40 per cent.	40 p.c.(glass pl'n 30 p.c.)	
Instruments, philosophical, specially imported	Free	Free	Free	Free			Free	Free	
Instruments, musical	30 per cent.	20	15	20 per cent.			30 per cent.	30 per cent.	
Inventions, model of.	Free	Free	Free	Free			Free	Free	
salts of	30 per cent.	20	15	10 per cent.			50 cents per lb.	50 cents per lb.	
resublimated	20 per cent.	20	15	15 per cent.			75 cents per lb.	75 cents per lb.	
Ipecac, or ipecacumha	30 per cent.	20	15	10 per cent.			50 cents per lb.	50 cents per lb.	
Iris root	30 per cent.	20	15	Free			Free	Free	
Iridium	30 per cent.	20	15	Free			Free	Free	
Iron	3 cts. per lb.	30	24	1 1/2 cent per lb.			3 cents per lb.	2 1/2 cents per lb.	
anchors	24 cts. p. lb.	30	24	1 1/2 cent per lb.			2 1/2 cents per lb.	2 1/2 cents per lb.	
axles	4 cts. p. lb.	30	24	2 cents per lb.			2 1/2 cents per lb.	2 1/2 cents per lb.	
castings, iron in	2 1/2 cts. p. lb.	30	24	2 cents per lb.			2 1/2 cents per lb.	2 1/2 cents per lb.	
band hoop, and slit rods, all other	2 1/2 cts. p. lb.	30	24	\$20 per ton			\$25 per ton	\$25 per ton	
bars, flat, 1 to 7 in. wide, and 3/4 to 2 in. thick, (not less than 20 per cent.)	\$25 per ton	30	24	\$15 per ton			\$17 per ton	1 cent per lb.	
bars, round, 3/4 to 4 in. in diam., do. square, 3/4 to 4 in. sq re, do. in bars, flats, rounds, or squares, casting over \$50 per ton	\$25 per ton	30	24	\$15 per ton			\$17 per ton	1 1/2 cent per lb.	
blooms, slabs, forps, or other forms, cost g over \$50 per ton.	\$25 per ton	30	24	\$15 per ton			\$17 per ton	1 1/2 cent per lb.	
in bars or flats less than 1/2 in. thick or more than 7 inches wide	\$25 per ton	30	24	\$15 per ton			\$18 per ton	\$18 per ton	
in rounds less than 3/4 in. or more	\$25 per ton	30	24	\$15 per ton			\$25 per ton	\$25 per ton	





APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		<i>Per ct.</i>	<i>Per ct.</i>						
Iron, wrought for locomotive tire, parts of									
all rolled or hammered, not otherwise provided for								3 cents per lb.	
bed screws and wrought hinges.	30 per cent.	30	24	1½ cent per lb.		1½ cent per lb.	1½ cent per lb.	1½ cent per lb.	
blacksmith hammers and sledges	24 cts. p. lb.	30	24	2 cents per lb.		2 cents per lb.	2 cents per lb.	2 cents per lb.	
boiler plates.	24 cts. p. lb.	30	24	\$20 per ton		\$25 per ton	\$25 per ton	1½ cents per lb.	
cables, chains, and parts	4 cts. per lb.	30	24	1½ cent per lb.		2 cents per lb.	2 cents per lb.	2½ cents per lb.	
cast iron vessels, sads, tailors' and hatters' stoves and stove plates.	1½ ct. p. lb.	30	24	1 cent per lb.		1½ cent per lb.	1½ cent per lb.	1½ cent per lb.	
cast-iron pipe, steam, gas, and wator.	1½ ct. p. lb.	30	24	1 cent per lb.		1 cent per lb.	1 cent per lb.	1 cent per lb.	
cast-iron butts and hinges.	24 cts. p. lb.	30	24	2 cents per lb.		2 cents per lb.	2 cents per lb.	2 cents per lb.	
castings, all other.	1 ct. p. lb.	30	24	25 per cent.		30 per cent.	30 per cent.	30 per cent.	
chains, trace, hutteri, and fence of rod over ½ in.	4 cts. per lb.	30	24	1½ cent per lb.		1½ cent per lb.	1½ cent per lb.	2½ cents per lb.	
Do. . . . . ¾ to 1 in.	4 cts. per lb.	30	24	2 cents per lb.		2 cents per lb.	2 cents per lb.	3 cents per lb.	
Do. . . . . 1 to 1½ in.	4 cts. per lb.	30	24	2½ cents per lb.		3 cents per lb.	3 cents per lb.	3 cents per lb.	
Do. . . . . No. 9 to 4 in.	4 cts. per lb.	30	24	2½ cents per lb.		3 cents per lb.	3 cents per lb.	3 cents per lb.	
Do. . . . . less than No. 9	4 cts. per lb.	30	24	25 per cent.		30 per cent.	30 per cent.	35 per cent.	
cut tacks, brads, and sprigs, not over 16 oz. per M.	5 cents p. M.	30	24	2 cents per M.		2 cents per M.	2 cents per M.	2½ cents per M.	
Do. . . . . over 16 oz. per M.	5 cents p. M.	30	24	2 cents per lb.		2 cents per lb.	2 cents per lb.	3 cents per lb.	
galvanized or zinc-coated	30 per cent.	30	24	2 cents per lb.		2 cents per lb.	2 cents per lb.	2 cents per lb.	
hollow-ware, glazed or tinned.	24 cts. p. lb.	30	24	2½ cents per lb.		3 cents per lb.	3 cents per lb.	3 cents per lb.	
liquor.	30 per cent.	30	24	10 per cent.		10 per cent.	10 per cent.	10 per cent.	
nails and spikes, cut.	4 cts. p. lb.	30	24	1 cent p. lb.		1½ cent per lb.	1½ cent per lb.	1½ cent per lb.	
nails, spikes, rivets, and bolts, wrought	3 a 4 cts.p.lb.	30	24	2 cents per lb.		2½ cents per lb.	2½ cents per lb.	2½ cents per lb.	
nails, horseshoe.	4 cts. p. lb.	30	24	3½ cents per lb.		4½ cents per lb.	4½ cents per lb.	5 cents per lb.	
other, rolled and hammered.	\$55 per ton	30	24	\$30 per ton		\$25 per ton	1½ cent per lb.	1½ cent per lb.	
pig and old scraps, (not less than 20 per cent.)	\$0 per ton	30	24	\$6 per ton		\$6 per ton	\$6 per ton	\$9 per ton, (old \$8)	
railroad, not over 6 in. high (Oct less than 20 p. c.)	\$25 per ton	30	24	\$12 per ton		\$13 50 per ton	\$13 50 per ton	60 cents per 100 lbs.	
sheet, smooth or polished	24 cts. p. lb.	30	24	2 cents per lb.		2½ cents per lb.	2½ cents per lb.	3 cents per lb.	
sheet, all other not thinner than No. 20 wire	24 cts. p. lb.	30	24	\$20 per ton		\$23 per ton	\$23 per ton	1½ cents per lb.	
sheet, No. 20 a 25.	24 cts. p. lb.	30	24	\$25 per ton		\$29 per ton	\$29 per ton	1½ cents per lb.	
sheet, thinner than No. 25.	24 cts. p. lb.	30	24	\$30 per ton		\$35 per ton	\$35 per ton	1½ cents per lb.	
slabs, blooms, loops, and more wrought than pig, and less than bars.	\$17 per ton.	30	24	\$15 per ton.		\$17 per ton.	\$17 per ton.	35 p. ct. (Same as bar)	

taggers' irons	30 per cent.	30	10 per cent.	10 per cent.	30 per cent.
wood screws, 2 in. or less	12 cts. p. lb.	24	8 cents per lb.	9½ cents per lb.	11 cents per lb.
wood screws, over 2 in.	12 cts. p. lb.	24	5 cents per lb.	6½ cents per lb.	8 cents per lb.
wood screws, wash'd or plat.	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
wrought for mill, mill cranks, ships, locomotives, steam engines, or parts, not less than 25 lbs.	4 cts. per lb.	30	1½ cents per lb.	1½ cents per lb.	2 cents per lb.
wrought railroad chains, nuts, and punched washers		30	\$25 per ton.	\$30 per ton.	2 cents per lb.
wrought tubes, steam, gas, and water.	5 cts. per lb.	30	2 cents per lb.	2½ cents per lb.	2½ cents per lb.
all other manufactures.	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
manufactures partly finished as if entirely finished					3½ cents per lb.
shot					
squares, marked on one side.					
Isinglass	20 per cent.	30	20 per cent.	25 per cent.	35 per cent.
Isle.					
Issue peas	20 per cent.	30	20 per cent.	30 per cent.	30 per cent.
Ivory	Free.	5	Free.	10 per cent.	10 per cent.
black	½ cts. per lb.	20	Free.	30 p cent.	30 p cent.
manufactures of.	20 per cent.	30	30 per cent.	35 per cent.	35 per cent.
nuts.	Free.	5	Free.	10 per cent.	10 per cent.
vegetable, manufactures of.	20 per cent.	30	30 per cent.	35 per cent.	35 per cent.
J.					
Jack chains and screws	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
Jacks for pianofortes	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
clothes'	30 per cent.	30	30 per cent.	35 per cent.	35 per cent.
Jalap	40 per cent.	20	15	10 per cent.	30 cents per lb.
Japanned wares, of all kinds	30 per cent.	30	24	30 per cent.	35 per cent.
Jellies, and all similar preparations	30 per cent.	30	24	30 per cent.	40 per cent.
Jerk beef.	2 cts. per lb.	20	15	1 cent per lb.	50 per cent.
Jet, real or composition.	20 per cent.	30	24	30 per cent.	1 cent per lb.
beads.					35 per cent.
Jewelry	20 per cent.	30	24	25 per cent.	50 per cent.
false, so called.	25 per cent.	30	24	25 per cent.	25 per cent.
Joints, India	30 per cent.	30	24	30 per cent.	40 per cent.
Jostic, or jos light	30 per cent.	30	24	30 per cent.	35 per cent.
Juice of oranges	20 per cent.	20	15	20 per cent.	20 per cent.
of lemons and limes					20 per cent.
Juniper berries.	20 per cent.	20	15	10 per cent.	10 per cent.
plains	Free.	Free	Free.	Free.	30 per cent.
Junk, old	Free.	Free	Free.	Free.	Free.
Jute	\$25 per ton.	25	19	\$10 per ton.	\$15 per ton.
carpeting	30 per cent.	30	15	4 cents per sq. yard	6½ cents per sq. yd.
Jute bagging, 10 c. p. yd. or less.	30 per cent.	20	15	1½ cents per lb.	3 cents per lb.

## APPENDIX C.—Comparative statement of the rates of duties and imposts, &amp;c.—Continued.

Articles.	1842.	1846.	1847.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		<i>Per cent.</i>	<i>Per cent.</i>						
Jute bagging, over 10 cents per yd. butts .....	30 per cent. 25 per cent.	20 20	15 15	1 cent per lb. 45 per ton			3 cents per lb. 86 per ton	4 cents per lb. 86 per ton	
K.									
Kaleidoscopes .....	30 per cent	30	24	30 per cent.			35 per cent.	35 per cent.	40 per cent.
Kalypso .....	30 per cent.	30	24	30 per cent.			Free	Free	
Kelp .....	Free	10	8	Free			Free	Free	
Kentledge 1 c. per lb. ....	Free.	30	24	30 per cent.			(See <i>Iron</i> ).	(See <i>Iron</i> ).	
Kerns (mineral) .....	20 per cent.	5	4	10 per cent.			10 per cent.	10 per cent.	
Kersey ratteen .....	40 per cent.	30	15	10 per cent.			10 per cent.	10 per cent.	
Kerseys .....	40 per cent.	30	24	12 c. p. lb. and 25 p. c.			18 c. p. lb. and 35 p. c.	18 c. p. lb. and 40 p. c.	
Kerseymerc .....	40 per cent.	30	24	12 c. p. lb. and 25 p. c.			18 c. p. lb. and 35 p. c.	18 c. p. lb. and 40 p. c.	
Kerstes .....	20 per cent.	20	15	12 c. p. lb. and 25 p. c.			18 c. p. lb. and 35 p. c.	18 c. p. lb. and 40 p. c.	
Kettles, brass, in nests. cast iron or copper 14 c. per lb. ....	20 per cent.	20	15	20 per cent.			35 per cent.	35 per cent.	
Keys, watch, of gold or silver all other, of iron, brass, cop- per, gold, or silver .....	20 per cent.	30	24	30 per cent.			14 c. p. lb. copper 35 p. c.	14 c. p. lb. copper 35 p. c.	
Kilnmock caps .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 p. c. gold & sil. 40 p. c.	
Kilschevasser .....	60 c. p. gal.	100	30	50 cents per gallon.			35 per cent.	35 per cent.	
Knitting needles .....	20 per cent.	20	15	20 per cent.			(See <i>Arzak</i> ).	(See <i>Arzak</i> ).	
Knives, all, of iron, steel, copper, brass, pewter, lead, or tin gold and silver .....	30 per cent.	30	24	30 per cent.			35 per cent.	45 per cent.	
pen, jack and pocket							35 per cent.	40 per cent.	
Knobs, brass, gilt, plated, or washed, iron, steel, copper, or brass .....	30 per cent.	30	24	30 per cent.			35 per cent.	50 per cent.	
Knobs, cut glass .....	30 per cent.	40	30	30 per cent.			35 per cent.	35 per cent.	
Knobs, glass, not cut .....	30 per cent.	30	25	25 per cent.			30 per cent.	35 per cent.	
Knobs, glass, with brass, iron, steel, or composition shanks .....	30 per cent.	30	24	25 per cent.			35 per cent.	40 per cent.	
Knockers .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Kreosote .....	30 per cent.	30	24	20 per cent.			40 per cent.	20 per cent.	
L.									
Labels, decanter or other, gilt or plated .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
decanter or other, gold or silver .....	30 per cent.	30	24	30 per cent.			35 per cent.	40 per cent.	
printed .....	30 per cent.	20	24	20 per cent.			20 per cent.	25 per cent.	



Lac dye.....	Free.....	Free.....	Free.....
Lac marline.....	20 per cent.....	20 per cent.....	20 per cent.....
Lac spirits.....	Free.....	Free.....	Free.....
Lac sulphur.....	Free.....	Free.....	Free.....
Lace, all kinds of, made into wear- ing apparel.....	30 per cent.....	35 per cent.....	35 per cent.....
edgings, gimp, quilting, tat- ting, and purring cottons.....	20 per cent.....	25 per cent.....	35 per cent.....
bobbinet.....	30 per cent.....	35 per cent.....	35 per cent.....
cobinet, worsted or silk.....	30 per cent.....	35 per cent.....	35 per cent.....
shawls, if sewed.....	30 per cent.....	35 p. c., silk 40 p. ct., 50 p. ct., silk 60 p. ct.,	35 per cent.....
Lace caps, peleries, chemisettes, handkerchiefs, collars and capes, veils, cotton.....	30 per cent.....	35 per cent.....	35 per cent.....
Laced boots or booties.....	30 per cent.....	35 per cent.....	35 per cent.....
Laces, all thread.....	20 per cent.....	30 per cent.....	30 per cent.....
gold and silver.....	30 per cent.....	35 per cent.....	35 per cent.....
Laceets, or lachings, silk or cotton.....	25 per cent.....	40 and 45 per cent.....	50 and 55 per cent.....
Lacquered ware.....	30 per cent.....	35 per cent.....	35 per cent.....
Ladle heads.....	30 per cent.....	35 per cent.....	35 per cent.....
Ladles, iron, tin, Britannia, brass, copper, or gilt.....	30 per cent.....	35 per cent.....	35 per cent.....
gold and silver.....	30 per cent.....	40 per cent.....	40 per cent.....
Loke, (water colors).....	30 per cent.....	35 per cent.....	35 per cent.....
drop, (water colors).....	30 per cent.....	35 per cent.....	35 per cent.....
paints.....	30 per cent.....	35 per cent.....	35 per cent.....
Lampblack.....	20 per cent.....	20 per cent.....	20 per cent.....
Lamp hooks or pulleys, brass, cop- per, iron, or wood.....	30 per cent.....	35 per cent.....	35 per cent.....
Lamps, brass, copper, tin, or plain glass.....	30 per cent.....	35 per cent.....	35 per cent.....
Lamps, ont glass.....	45 c. per lb.....	35 p. c., plain glass 35 per cent.....	35 per cent.....
with glass chimneys.....	20 per cent.....	per cent.....	40 per cent.....
Lancet cases.....	30 per cent.....	35 per cent.....	35 per cent.....
Lanterns.....	30 per cent.....	35 per cent.....	35 per cent.....
Lantern leaves or horn plates.....	30 per cent.....	35 per cent.....	35 per cent.....
Lanterns, japanned, tin, gilt, plated, brass, pewter, or copper.....	5.....	10 per cent.....	10 per cent.....
Lapis calaminaris.....	30 per cent.....	35 per cent.....	35 per cent.....
infernalis.....	20 per cent.....	20 per cent.....	20 per cent.....
tutia.....	20 per cent.....	20 per cent.....	20 per cent.....
Lard.....	3 c. per lb.....	1 1/2 cents per lb.....	1 1/2 cents per lb.....
Larding pins.....	30 per cent.....	2 cents per lb.....	2 cents per lb.....
Lasting, in strips, for buttons, shoes, or booties.....	5 per cent.....	35 per cent.....	35 per cent.....
Latches, iron, brass, steel, gilt, plated, washed, or copper.....	30 per cent.....	30 per cent.....	30 per cent.....
Lath.....	30 per cent.....	35 per cent.....	35 per cent.....
Laths, brass.....	30 per cent.....	35 per cent.....	35 per cent.....
Laudanum.....	35 per cent.....	40 per cent.....	40 per cent.....



Leaves, medicinal, in a crude state, other, not otherwise provided for.	20	Free	30 per cent.	30 per cent.	20 per cent.
Leeches	20	10 per cent.	30 per cent.	30 per cent.	20 per cent.
Lees, wine, liquid	20	Free	Free	Free	Free
Leghorn, and all hats or bonnets of straw, chip, or grass	20	40 per cent.	20 per cent.	20 per cent.	20 per cent.
Leghorn hats, braids, crowns, or plaits	30	30 per cent.	40 per cent.	40 per cent.	40 per cent.
Lemons, in bulk or in boxes, barrels or casks	30	30 per cent.	30 per cent.	30 per cent.	30 per cent.
juice	20	10 per cent.	20 per cent.	20 per cent.	25 per cent.
peel	10	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Leno, linen	20	0 per cent.	10 per cent.	10 per cent.	10 per cent.
mshin.	20	25 a 30 per cent.	(See <i>Flae</i> )	(See <i>Flae</i> )	(See <i>Flae</i> )
mshin.	25	25 a 30 per cent.	(See <i>Cottons</i> )	(See <i>Cottons</i> )	(See <i>Cottons</i> )
Leopard skins, raw	5	5 per cent.	10 per cent.	10 per cent.	10 per cent.
dressed.	20	30 per cent.	20 per cent.	20 per cent.	20 per cent.
spot cloth	30	40 per cent.	40 per cent.	40 per cent.	40 per cent.
Lime	10	10 per cent.	10 per cent.	10 per cent.	10 per cent.
acetate of	8	10 per cent.	20 per cent.	20 per cent.	25 per cent.
borate of	20	30 per cent.	5 cents per lb.	5 cents per lb.	5 cents per lb.
citrate of	20	10 per cent.	10 per cent.	10 per cent.	10 per cent.
juice	10	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Limes	20	10 per cent.	30 per cent.	30 per cent.	30 per cent.
Linen bags	20	11 cent per lb.	30 per cent.	30 per cent.	30 per cent.
canvas, black	5	30 per cent.	10 per cent.	10 per cent.	10 per cent.
mitis	30	30 per cent.	35 per cent.	35 per cent.	35 per cent.
tape	20	15 per cent.	35 per cent.	35 per cent.	35 per cent.
Linen, bleached or unbleached.	20	30 c. or less, 35 per ct.	30 cts. or less, 30 p. ct.	30 cts. or less, 35 p. ct.	30 cts. or less, 35 p. ct.
Do.	20	Over 30 cts., 30 per ct.	Over 30 cts., 35 per ct.	Over 30 cts., 40 per ct.	Over 30 cts., 40 per ct.
all manufactures of, not otherwise specified	20	30 per cent.	35 per cent.	35 per cent.	40 per cent.
Lines, fishing	30	24 cts. per lb.	30 per cent.	35 per cent.	40 per cent.
worsted	25	30 per cent.	35 per cent.	35 per cent.	50 per cent.
Links, coat	25	19 per cent.	30 per cent.	35 per cent.	50 per cent.
Linsed	20	Free	16 cents per bushel.	16 cents per bushel.	16 cents per bushel.
cakes or meal	20	15 per cent.	20 per cent.	20 per cent.	20 per cent.
Linsy woolsey	30	24 c. p. lb. and 25 p. c	(See <i>Wool</i> )	(See <i>Wool</i> )	(See <i>Wool</i> )
Lint	20	30 per cent.	35 per cent.	35 per cent.	40 per cent.
Liquors or cordials, all	100	60 cts. p. gal.	75 cents per gallon	75 cents per gallon	80 per gallon.
Liquor, iron	20	15 per cent.	10 per cent.	10 per cent.	10 per cent.
purple	20	20 per cent.	20 per cent.	20 per cent.	20 per cent.
red	20	20 per cent.	20 per cent.	20 per cent.	20 per cent.
tin	20	20 per cent.	20 per cent.	20 per cent.	20 per cent.
cases.	30	30 per cent.	35 per cent.	35 per cent.	35 per cent.
Lithocrite paste or juice	20	35 per cent.	40 per cent.	40 per cent.	40 per cent.
root	20	15 per cent.	10 cents per lb.	10 cents per lb.	10 cents per lb.
Litharge	20	14 cent per lb.	24 cents per lb.	24 cents per lb.	24 cents per lb.
Lithographic stones.	20	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Lithontraps	30	30 per cent.	35 per cent.	35 per cent.	35 per cent.
Lithuus	20	10 per cent.	20 per cent.	20 per cent.	20 per cent.
Loadstones.	30	20 per cent.	20 per cent.	20 per cent.	20 per cent.



## APPENDIX C.—Comparative statement of the rates of duties and imposts, &amp;c.—Continued.

Articles.	1842.		1846.		1857.		1861.		August 5, 1861.		December 24, 1861.		July 14, 1862, and March 3, 1863.		June 30, 1864, and March 3, 1865.		March 14, May 16, and July 28, 1866.				
	Perct.		Perct.		Perct.		Perct.		Perct.		Perct.		Perct.		Perct.		Perct.				
Lotions, all cosmetic	25	per cent.	30	24	30	per cent.	30	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	
Lozenges, all medicinal	30	per cent.	30	24	30	per cent.	30	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	
Locks, all—	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	35	per cent.	35	per cent.	35	per cent.	45	per cent.	45	per cent.	
wood, steel and gun.	25	per cent.	30	15	25	α 30	per cent.	25	α 30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Long cloths, linen.	30	per cent.	30	24	30	per cent.	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Looking-glasses, plates or frames.	30	per cent.	30	24	30	per cent.	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Lunar emetic.	30	per cent.	30	24	30	per cent.	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Lustris, glass, cut.	45	cts. per lb.	40	30	45	cts. per lb.	40	30	45	cts. per lb.	40	30	45	cts. per lb.	40	30	45	cts. per lb.	40	30	
brass and glass.	30	per cent.	30	24	30	per cent.	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Lutes.	30	per cent.	30	15	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
Lye, soda.	20	per cent.	20	15	20	per cent.	20	per cent.	30	per cent.	20	per cent.	20	per cent.	20	per cent.	20	per cent.	20	per cent.	
M.																					
Maccaroni	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Macc.	50	cts. per lb.	40	4	50	cts. per lb.	40	4	25	cts. per lb.	25	cts. per lb.	30	cts. per lb.	30	cts. per lb.	40	cts. per lb.	40	cts. per lb.	
Machinery, models of, and other inventions	Free.		Free.	Free.	Free.		Free.		Free.		Free.		Free.		Free.		Free.		Free.		
Machinery for the manufacture of																					
flax and linen goods.	30	per cent.	30	8	30	per cent.	30	per cent.	Free.		Free.		Free.		Free.		Free.		Free.		
Madder.	Free.		Free.	Free.	Free.		Free.		Free.		Free.		Free.		Free.		Free.		Free.		
Madder root.	Free.		Free.	5	Free.		Free.		Free.		Free.		Free.		Free.		Free.		Free.		
Madras handkerchiefs, cotton	30	per cent.	25	24	30	per cent.	24	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.
Magie lanterns.	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
Magnesia.	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
carbonate of	30	per cent.	30	15	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
sulphate of	15	per cent.	20	8	15	per cent.	20	8	Free.		Free.		Free.		Free.		Free.		Free.		
Mahogany, unmanufactured.	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Mallets, wood	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
Malt.	30	per cent.	20	15	30	per cent.	20	15	30	per cent.	20	per cent.	20	per cent.	20	per cent.	20	per cent.	20	per cent.	
Manganese.	30	per cent.	20	15	30	per cent.	20	15	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	
Mangroves, or shells of	20	per cent.	20	15	20	per cent.	20	15	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	
Manilla grass.	20	per cent.	20	15	20	per cent.	20	15	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	
Manilla.	\$25	per ton.	25	19	\$15	per ton.	25	19	\$15	per ton.	\$25	per ton.	\$25	per ton.	\$25	per ton.	\$25	per ton.	\$25	per ton.	
Manilla, silk.	20	per cent.	20	15	20	per cent.	20	15	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	10	per cent.	
Manillas, silk.	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
Manillas, silk.	30	per cent.	30	24	30	per cent.	30	per cent.	40	per cent.	40	per cent.	40	per cent.	40	per cent.	40	per cent.	40	per cent.	
Manufactured tobacco.	10	cts. per lb.	40	30	10	cts. per lb.	40	30	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Manufactured tobacco.	10	cts. per lb.	40	30	10	cts. per lb.	40	30	30	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	35	per cent.	
Maps.	Free.		Free.	Free.	Free.		Free.		Free.		Free.		Free.		Free.		Free.		Free.		
Marble busts, as statutory	Free.		Free.	30	Free.		Free.		Free.		Free.		Free.		Free.		Free.		Free.		
Marble busts, as statutory	Free.		Free.	30	Free.		Free.		Free.		Free.		Free.		Free.		Free.		Free.		
Manufactures of—	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
man's, more advanced than	30	per cent.	30	24	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	30	per cent.	
slabs or blocks, rough	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	50	per cent.	

(Also sugar from beets.)

50 c. p. cub. ft., &amp; 20 p. et.

white statuary, slab or block, rough or squared	30	24	30 per cent.	75 cents per cubic foot.	51 and 25 per cent.
table tops	30	15	50 per cent.	50 per cent.	50 per cent.
unmanufactured	30	24	30 per cent.	40 per cent.	50 per cent.
Marbles, toy, baked, or stones.	30	24	30 per cent.	35 per cent.	50 per cent.
Marine coral	30	15	Free	Free	Free
Marmalade, a sweetmeat.	40	30	30 per cent.	35 per cent.	35 per cent.
Marrow	10	8	10 per cent.	10 per cent.	10 per cent.
Marsh mallows.	20	15	20 per cent.	30 per cent.	20 per cent.
Mastic, crude.	20	8	10 per cent.	50 cents per lb.	50 cents per lb.
refined.	20	8	20 per cent.	50 cents per lb.	50 cents per lb.
Mathematical instruments for col- leges and schools.	Free	Free	Free	Free	15 per cent.
Mathematical instruments	30	24	20 per cent.	35 per cent.	85 per cent., gold and silver 40 per cent.
Matches for pocket lights	30	24	30 per cent.	35 per cent.	35 per cent.
Mats, cocoanut.	30	15	20 per cent.	30 per cent.	30 per cent.
if wool be a component part.	30	24	30 per cent.	35 per cent.	As carpeting.
oil or floor cloth, dish or table.	30	24	30 per cent.	35 per cent.	30 per cent.
sheepskins	30	24	30 per cent.	35 per cent.	35 per cent.
Mats, iron	30	24	30 per cent.	35 per cent.	45 per cent.
steel	30	24	30 per cent.	35 per cent.	35 per cent.
Mats, table, tow, straw or flag	25	19	20 per cent.	35 per cent.	45 per cent.
wood.	30	24	30 per cent.	35 per cent.	35 per cent.
Matting, cocoanut	20	15	20 per cent.	30 per cent.	35 per cent.
all floor of flags, jute or grass.	25	19	20 per cent.	30 per cent.	30 per cent.
Mats, screens, hassocks, and rugs, all other	20	15	30 per cent.	35 per cent.	45 per cent.
Mattresses, hair or moss, linen tick.	20	15	30 per cent.	25 per cent.	30 per cent.
Meal.	20	15	10 per cent.	10 per cent.	10 per cent.
Mears, prepared.	30	30	30 per cent.	35 per cent.	35 per cent.
Medals and other antiquities.	Free	Free	Free	Free	Free
Medicinal preparations, not other- wise specified.	30	24	30 per cent.	40 per cent.	40 per cent.
Medicinal drugs, roots, and leaves, in a crude state, not otherwise specified.	20	15	20 per cent.	20 per cent.	20 per cent.
Medicinal preparations, or patent medicines.	30	24	30 per cent.	50 per cent.	50 per cent.
Metal, pined.	30	24	30 per cent.	35 per cent.	35 per cent.
Metallic pens.	30	24	30 per cent.	10 cents per gross.	10 c. p. gross, & 25 p. ct.
slates, paper or tin	25	19	30 per cent.	35 per cent.	35 per cent.
Metals, unmanufactured, not other- wise provided for.	30	15	20 per cent.	20 per cent.	20 per cent.
Melting or glue pots, if earthen	30	24	30 per cent.	30 per cent.	25 per cent.
Mercury or quicksilver	20	15	10 per cent.	10 per cent.	10 per cent.
all preparations of	25	19	20 per cent.	20 per cent.	15 per cent.
Merino cloth, entirely of combed wool.	25	19	40 per cent.	35 per cent.	50 per cent.
cloth, wool.	30	24	40 per cent.	35 per cent.	50 p. ct. (See Dress Gds.)
fringes, worsted.	25	19	30 per cent.	35 per cent.	50 per cent.
shawls, of wool.	30	24	40 per cent.	35 per cent.	50 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Merino shawls, body worsted or combed wool.....	40 per cent.	30	24	12 c. p. lb., and 25 p. ct.			35 per cent.		
shawls, border woollen fringes, sewed on.....	40 per cent.	30	24	12 c. p. lb., and 25 p. ct.			35 per cent.		
trimmings, worsted.....	30 per cent.	25	19	30 per cent.			35 per cent.		
Manilla hemp.....	\$25 per ton.	25	15	\$15 per ton.	\$25 per ton.		\$25 per ton.		
Mica.....	20 per cent.	20	15	20 per cent.			30 per cent.		
Milk of roses.....	25 per cent.	30	24	30 per cent.			50 per cent.		
Millinery of all kinds.....	40 per cent.	30	24	30 per cent.			35 per cent.		
Mill-pepes.....	25 per cent.	20	15	20 per cent.			20 per cent.		
Mill saws.....	\$1 each.	30	24	{ 9 in. or less wide, 12½ cts. per foot, } Ov. 9 in. wide, 20 c. p. ft.			(See Iron.)		
Do.....	30 per cent.	30	24	30 per cent.			(See Iron.)		
Mills, coffee.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Miniature cases, ivory.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Miniature sheets, ivory.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Miniatures.....	Free.	Free.	Free.	Free.			10 per cent.		
Mineral and bituminous substances in a crude state, not otherwise provided for.....	30 per cent.	20	15	30 per cent.			20 per cent.		
Mineral blue.....	30 per cent.	15	8	Free.			30 per cent.		
Mineral salt, crude.....	30 per cent.	20	15	10 per cent.			20 per cent.		
Mineral water.....	30 per cent.	30	24	30 per cent.			18 cents per 100 lbs.		
Mitts, of cotton, silk, leather and linen.....	30 per cent.	30	24	30 per cent.			30 per cent.		
Mock pearls.....	30 per cent.	10	8	5 per cent.			35 pr. ct., silk 60 pr. ct.		
Modeling, specially imported.....	Free.	Free.	Free.	Free.			Free.		
Modeling, not specially imported.....	30 per cent.	30	24	30 per cent.			Free.		
Models of invention, not for use.....	Free.	Free.	Free.	Free.			According to material.		
Molluses.....	44 cts. per lb.	30	24	2 cents per gal.	5 cents per gal.	6 cts. p. gal.	8 cents per gal.		
Moon knives.....	30 per cent.	30	24	½ cent per lb.	2 cents per lb.	2 cts. p. lb.	24 cents per lb.		
Mops.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Morebad-swans, cotton.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Morocco skins.....	30 per cent.	25	24	30 per cent.			35 per cent.		
Morphine, acetate, sulphate, or crystals of.....	\$2 50 p. doz.	20	15	20 per cent.			25 per cent.		
Mortars, brass, marble, or composition.....	25 per cent.	30	24	\$1 per oz.			\$2 50 per oz.		
Moss, Iceland.....	30 per cent.	30	24	30 per cent.			35 and 50 per cent.		
Moss, for beds.....	10 per cent.	20	15	10 per cent.			10 per cent.		
Mosaics, real, not set.....	7 per cent.	10	4	5 per cent.			20 per cent.		
Do, set.....	30 per cent.	30	24	25 per cent.			5 per cent.		
Do, set.....	30 per cent.	30	24	25 per cent.			25 per cent.		



Mother of pearl buttons, with metal eyes or shanks	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Manufactured shells	30 per cent.	Free.	Free.	Free.
Buttons	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Mouse traps, wood or wire	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Matras, of fur	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Manjeet, (Indian madder)	Free.	Free.	Free.	Free.
Muroxide	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Muriate of barytes, tin, or stonitium	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Music, in sheets or bound	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Musical instruments	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Musical instrument strings, of gut, part of	15 per cent.	15 per cent.	15 per cent.	15 per cent.
Metal	15 per cent.	15 per cent.	15 per cent.	15 per cent.
Mushrooms	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Mushroom sauce	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Musk	25 per cent.	25 per cent.	25 per cent.	25 per cent.
Musket barrels	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Bayonets	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Bullets	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Rods or stocks	4 cts. per lb.	4 cts. per lb.	4 cts. per lb.	4 cts. per lb.
Muskets	\$1.50 p. stand	\$1.50 p. stand	\$1.50 p. stand	\$1.50 p. stand
Mustard, manufactured	25 per cent.	25 per cent.	25 per cent.	25 per cent.
Mustard seed	5 per cent.	5 per cent.	5 per cent.	5 per cent.
Myrrh, gum, crude	15 per cent.	15 per cent.	15 per cent.	15 per cent.
Myrrh, refined	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Myrobaldan, a nut for dyes	Free.	Free.	Free.	Free.
N.				
Nails, cut	3 c. per lb.	3 c. per lb.	3 c. per lb.	3 c. per lb.
Wrought iron	4 c. per lb.	4 c. per lb.	4 c. per lb.	4 c. per lb.
Rods	30 per lb.	30 per lb.	30 per lb.	30 per lb.
Nanknees, (as cottons)	23 c. per ton	23 c. per ton	23 c. per ton	23 c. per ton
Nankneeen shoes or slippers	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Napkins, cotton	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Napkins, refted	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Nappa, a manufacture of wool	40 per cent.	40 per cent.	40 per cent.	40 per cent.
Napi, a manufacture of wool	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Narcotine	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Natron	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Needles, all kinds	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Needles, for knitting and sewing machines	25 per cent.	25 per cent.	25 per cent.	25 per cent.
Nests, birds	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Nets, fishing	7 c. per lb.	7 c. per lb.	7 c. per lb.	7 c. per lb.
Newspapers	Free.	Free.	Free.	Free.
Nickel	15 per cent.	15 per cent.	15 per cent.	15 per cent.



RATES OF DUTIES.

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rape seed	20	20 cents per gallon.	23 cents per gallon.
spermacet, of foreign fishing	20	20 per cent.	20 per cent.
whale and other foreign fishing	15	20 per cent.	20 per cent.
Oil of cocoa nuts	10	10 per cent.	10 per cent.
neats' foot	30	20 per cent.	20 per cent.
palm	4	10 per cent.	10 per cent.
bean	4	10 per cent.	10 per cent.
volatile, essential or expressed	30	20 per cent.	50 cents per gallon.
ricini, or palma Christi	20	20 per cent.	50 cents per gallon.
alsopic			50 per cent.
almonds, fixed or expressed.			50 per cent.
amber, crude			10 cents per lb.
"    rectified			\$1.50 per lb.
animal			10 cents per lb.
anise			20 cents per lb.
bears'			50 per cent.
bay or laurel			50 cents per lb.
cajuput			30 per cent.
camomile			20 cents per lb.
cassia			25 cents per lb.
caraway			50 per cent.
cinnamon and cloves			\$1 per lb.
croton			50 cents per lb.
citronella			50 cents per lb.
cogniacs or ananthe ether			\$2 per lb., cloves \$1
cubebs			50 cents per lb.
fennel			50 cents per lb.
hartshorn			\$2 per oz.
juglandinum			\$1 per lb.
juniper			50 cents per lb.
mace			50 cents per lb.
mint			50 per cent.
nut			50 per cent.
poppies			25 cents per lb.
ruce			50 per cent.
sage			50 per cent.
savin			50 per cent.
sassafras			50 per cent.
syrice			50 per cent.
spike			50 per cent.
spurge			50 per cent.
valerian			\$1.50 per lb.
seed			10 per cent.
ambergris			50 per cent.
rosemary			50 per cent.
bay leaves			\$17.50 per lb.
bergamot			\$1 per lb.
cedrat			50 per cent.
apple, pear, peach, apricot, stawberry, &c.			\$2.50 per lb.
'essamine			50 per cent.





Osnaburgs.....	25 per cent.	15	25 a 30 per cent.	(See <i>Flax</i> ).....	(See <i>Flax</i> ).....	
Ostrich plumes and feathers.....	25 per cent.	30	30 per cent.	40 per cent.	manufact, 50 p. c., raw, 25	
Oxymuriate of lime.....	20 per cent.	20	20 per cent.	20 per cent.	20 per cent.	
Oxymuriate of potassa, or chlorate of potassa.....	20 per cent.	20	20 per cent.	6 cents per lb.	6 cents per lb.	
Oysters.....	20 per cent.	20	15 10 per cent.	Free.....	Free.....	
P.						
Pack thread.....	6 cts. per lb.	30	30 per cent.	35 per cent.	40 per cent.	
Padding, wool.....	40 per cent.	30	12 cts. p. lb. & 25 p. ct.	(See <i>Wool</i> ).....	(See <i>Wool</i> ).....	
Paddy.....	20 per cent.	20	4 cent per lb.	1/4 ct. per lb.	1/4 ct. per lb.	
Rad screws.....	30 per cent.	30	24 30 per cent.	(See <i>Saddlery</i> ).....	35 per cent.	
Paintings on canvas.....	30 per cent.	20	Free 10 per cent.	10 per cent.	10 per cent.	
glass.....	30 per cent.	30	24 30 per cent.	10 per cent.	10 per cent.	
porcelain.....	30 per cent.	20	15 30 per cent.	Free.....	Free.....	
Paintings by American artists.....	Free	30	30 per cent.	35 per cent.	35 per cent.	
Paints, carmine.....	20 per cent.	20	20 per cent.	25 per cent.	25 per cent.	
dry or ground in oil, not otherwise provided for.....	20 per cent.	20	15 20 per cent.	30 per cent.	30 per cent.	
French green and mineral green.....	1 ct. per lb.	20	35 cts. per 100 lbs.	30 per cent.	30 per cent.	
Spanish brown, dry in oil.....	14 ct. per lb.	30	\$1 35 per 100 lbs.	1/4 ct. per lb.	25 per cent.	
terra umbra.....	20 per cent.	20	15 30 per cent.	1/4 ct. per lb.	1/4 ct. per lb.	
water colors.....	20 per cent.	20	24 30 per cent.	35 per cent.	35 per cent.	
white lead.....	4 cts. per lb.	20	15 14 ct. per lb.	\$2 40 per 100 lbs.	3 cts. per lb.	
Paintners' colors.....	20 per cent.	20	15 30 per cent.	25 per cent.	25 per cent.	
Palm leaf hats or baskets.....	25 per cent.	30	24 30 per cent.	Hats 40, baskets 35	Hats 40, baskets 35	
leaves, unmanufactured.....	Free	10	Free	Free	per cent.	
Pannel saws.....	30 per cent.	30	30 per cent.	35 per cent.	45 per cent.	
Pit saws.....	\$1 each	30	24 9 in. wide or less, 12 1/2	9 in. wide or less, 12 1/2	12 1/2 cts. per lin. ft.	
\$1 each.....	\$1 each	30	24 cts. per ft.	cts. per lin. foot.	cts. per lin. foot.	
over 9 in. wide, 20 cts. per lin. foot.....	20 cts. per lin. foot.	30	24 Over 9 in. wide, 20 cts.	per lin. foot.	20 cts. per lin. ft.	
Panilla grass.....	\$25 per ton	25	19 \$15 per ton.	(See <i>Hemp</i> ).....	(See <i>Hemp</i> ).....	
Paper, printing, unsized, for papers and books, exclusively.....	35 cts. p. lb.	20	15 30 per cent.	30 per cent.	20 per cent.	
Paper clippings and waste.....	35 per cent.	20	15 30 per cent.	35 per cent.	35 per cent.	
f. r screens or fireboards.....	35 per cent.	20	15 30 per cent.	35 per cent.	35 per cent.	
hangings.....	35 per cent.	20	15 30 per cent.	35 per cent.	35 per cent.	
all other, and all manufac- tures of.....	30 per cent.	30	24 30 per cent.	35 per cent.	35 per cent.	
screwing.....	30 per cent.	30	24 10 per cent.	10 per cent.	10 per cent.	
wadding.....	3 cts. per lb.	30	24 30 per cent.	35 per cent.	35 per cent.	
Parasols, silk.....	30 per cent.	30	24 30 per cent.	10 cts. per lb.	10 cts. per lb.	
Parasol sticks or frames.....	25 per cent.	30	24 30 per cent.	35 per cent.	50 per cent.	
Parliament.....	1 ct. per lb.	20	15 35 cts. per 100 lbs.	30 per cent.	35 per cent.	
Paris white, dry.....	1 ct. per lb.	20	15 35 cts. per 100 lbs.	30 per cent.	30 per cent.	
ground.....	1 ct. per lb.	20	15 \$1 35 per 100 lbs.	60 cts. per 100 lbs.	1 ct. per lb.	
1 ct. per lb.....	1 ct. per lb.	20	15 50 per 100 lbs.	\$1 50 per 100 lbs.	1 1/2 ct. per lb.	

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c —Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Parts of stils, of copper.	30 per cent		<i>Per ct.</i>	30 per cent.			35 per cent.	35 per cent.	
Pasteboard.	12 cts. p. lb.	30	24	30 per cent.			35 per cent.	35 per cent.	
Paste almond	25 per cent.	30	24	30 per cent.			50 per cent.	50 per cent.	
griggers	25 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
imitation of precious stones	74 per cent.	10	8	10 per cent.			35 per cent.	40 per cent.	
perfumed	74 per cent.	30	24	30 per cent.			50 per cent.	50 per cent.	
work that is set.	74 per cent.	30	24	30 per cent.			30 per cent.	30 per cent.	
Paste, or woad	1 ct. per lb.	10	4	Free			Free	Free	
Patent mordant	20 per cent.	20	15	20 per cent.			(See <i>Oil-cloth</i> .)	(See <i>Oil-cloth</i> )	
yellow.	20 per cent.	20	15	20 per cent.			25 per cent.	25 per cent.	
Paving stones.	25 per cent.	20	15	20 per cent.			10 per cent.	10 per cent.	
tiles	25 per cent.	20	15	20 per cent.			20 per cent.	20 per cent.	
tiles, marble.	25 per cent.	20	15	30 per cent.			50 per cent.	50 c. p. ft. & 20 p. c.	
Pearl, mother of.	Free.	5	4	Free			Free	Shells, free	
Pearls, all	7 per cent.	10	4	5 per cent.			5 per cent.	10 per cent.	
composition	25 per cent.	30	24	10 per cent.			30 per cent.	0 per cent.	
mock	7 per cent.	10	8	5 per cent.			35 per cent.	40 per cent.	
set.	25 per cent.	30	24	25 per cent.			25 per cent.	25 per cent.	
Peanuts	1 ct. per lb.	20	15	1 cent per lb.			10 per cent.	1 c. pr. lb, hull d 1/2 c	
Peas.	20 per cent.	20	15	10 per cent.			10 per cent.	10 per cent.	
Pellitory root	30 per cent.	20	15	10 per cent.			20 per cent.	20 per cent.	
Pelts, salted.	5 per cent.	5	4	5 per cent.			10 per cent.	10 per cent.	
Pencils, black lead, camels' hair, or red chalk.	25 per cent.	30	24	30 per cent.			{ Black lead, gross, \$1 Camels' hair 35 pr. ct Red chalk 30 per cent.	{ Gross, 50 cts., 30 pr. c. Camels' hair 35 pr. ct Chalk, gross, 30 cents, and 35 per cent.	
Pencil's, slate.	25 per cent.	20	15	30 per cent.			40 per cent.	40 per cent.	
Pencil cases, gold, silver, gilt, or plated.	25 per cent.	30	24	30 per cent.			35 per cent.	{ Gold and silver 40 p. c. Gilt or plated 35 p. c.	
Pen-knives	30 pr cent.	30	24	30 per cent.			35 per cent.	50 per cent.	
Pen-holders							10 cts. per dozen, tips 10 cents per gross.	35 per cent.	
Pen's, metallic.	25 per cent.	30	24	30 pr cent.			10 cents per gross.	10 c. pr. gross, & 25 p. c	
quill.	25 pr cent.	20	15	20 per cent.			30 per cent.	30 per cent.	
Pepper, black or white.	5 cts. pr lb.	20	15	2 cents per lb.			12 cent- per lb.	15 cents per lb.	
Cayenne, Chilli or African.	10 cts. p. lb.	30	4	4 cents per lb. ground 3 cts. pr. lb., unground			Unground 12 c. pr. lb Ground 15 cts, per lb.	15 c. p. lb., all ground 18 c. p. lb., all ground	
red pod.	10 cts. p. lb.	20	4	20 cts. per lb.			12 cents per lb.	15 c. p. lb., all ground	
Percussion caps.	30 per cent.	30	15	20 per cent.			30 per cent.	40 per cent.	
Perfumed soap for shaving.	30 per cent.	30	24	30 per cent.			2 cts. p. lb., & 30 p. c.	10 c. p. lb. & 25 p. c.	
Perfumery vials and bottles.	Various	30	24	30 per cent.			30 per cent.	35 per cent.	
Perfumes	25 per cent.	30	24	30 per cent.			50 per cent.	50 per cent.	
Perry	60 cts. p. gal.	100	30	40 cents per gallon.			(See <i>Arrack</i> .)	(See <i>Arrack</i> .)	



Personal and household effects, not merchandise of citizens of the United States dying abroad	Free	Free	Free	Free	Free	Free	Free	Free	Free
Paruvian bank	Free	15	Free	10 per cent., or free.	15 per cent.	Free	20 per cent.	20 per cent.	20 per cent.
Peterborough, woollen cloth	40 per cent.	30	24	12 c. per lb. & 25 p. ct		35	35 per cent.	35 per cent.	35 per cent.
Petricora's ready made, cotton	50 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pewter, manufactures of, not enumerated, old, fit only to be remanufactured	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pewter manufactures of	Free	5	4	1 cent per lb.		1 cent per lb.	1 cent per lb.	2 cents per lb.	2 cents per lb.
Phosphate of lime	30 per cent.	20	15	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Phosphate of soda	30 per cent.	20	15	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Phosphorus	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Phosphorus light's, in glass bottles, with paper cases	30 per cent.	20	15	30 per cent.		35	30 per cent.	30 per cent.	30 per cent.
Phosphuret of lime	30 per cent.	20	15	30 per cent.		35	30 per cent.	30 per cent.	30 per cent.
Piano-fortes	30 per cent.	20	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Piano-forte ferrules	30 per cent.	20	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pickles	30 per cent.	30	24	30 per cent.		35	40 per cent.	40 per cent.	40 per cent.
Picroxime, an extract.	30 per cent.	30	24	30 per cent.		35	12 cents per lb.	15 cents per lb.	18 cents per lb.
Pimento ground	5 cts. pr. lb.	40	30	2 cents per lb.	6 cents per lb.	15	15 cents per lb.	18 cents per lb.	18 cents per lb.
Pineers	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pineapples	30 per cent.	25	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pincussons, cotton	30 per cent.	25	19	30 per cent.		40	40 per cent.	40 per cent.	40 per cent.
Pincussons, silk	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pink wool	25 per cent.	20	8	Free		Free	Free	Free	Free
Pine apples	30 per cent.	30	24	30 per cent.		35	35 per cent.	25 p. ct. of paper, &c.	25 p. ct. of paper, &c.
Pin or needle cases, all	30 per cent.	30	24	30 per cent.		35	35 per cent.	40 per cent.	40 per cent.
Pink saucers	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pink root	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pins	30 cts. p. lb.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pins, silver, iron, or pound	20 cts. p. lb.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Piperine, extract	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pipes, clay, smoking	30 per cent.	30	24	35 cts. per 100 lbs.		35	35 per cent.	35 per cent.	35 per cent.
Pipes, warch, care, or cannon	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pipe-stems and cases, mountings, and all smokers' articles	30 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pistols	35 per cent.	20	15	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Pitch	30 per cent.	25	19	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Burgundy	30 per cent.	25	19	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Plaids, cotton	30 per cent.	25	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Plaids	40 per cent.	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
Plaster busts, casts, statues court, on silk or on cambric	Free	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
of Paris, unground	Free	30	24	30 per cent.		35	35 per cent.	35 per cent.	35 per cent.
ground	20 per cent.	20	15	10 per cent.		20	20 per cent.	20 per cent.	20 per cent.
calcined	20 per cent.	20	15	20 per cent.		20	20 per cent.	20 per cent.	20 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		Per ct.	Per ct.						
Plaster ornaments . . . . .	30 per cent.	30	24	30 per cent.	20 per cent.	35 per cent.	35 per cent.	40 per cent.	
Plane irons . . . . .	30 per cent.	30	24	30 per cent.	Free	35 per cent.	35 per cent.	45 per cent.	
Planes . . . . .	30 per cent.	30	24	30 per cent.	Free	35 per cent.	35 per cent.	45 per cent.	
Planks, wrought or rough . . . . .	30 per cent.	15	21	20 per cent.	Free	Medicinal 20 per cent.	Medicinal 20 per cent.	20 per cent.	
Plants . . . . .	Free	Free	Free	Free	20 per cent.	30 per cent.	Other 30 per cent.	25 per cent.	
Plantains . . . . .		Free	Free	Free	Free	Free	Free	Free	
Plata pina . . . . .	Free	Free	Free	30 per cent.	Free	35 per cent.	35 per cent.	35 per cent.	
Plated wares of all kinds . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	40 per cent.	
Plate, silver and gold . . . . .	30 per cent.	30	24	30 per cent.	(See <i>Linen</i> ).	35 per cent.	35 per cent.	40 per cent.	
Platillas, linen . . . . .	35 per cent.	20	15	(See <i>Linen</i> ).	Free	Free	(See <i>Linen</i> ).	Free	
Platina, manufactured . . . . .	Free	Free	Free	Free	Free	Free	Free	Free	
Platina, manufactures of . . . . .	20 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	40 per cent.	40 per cent.	
retorts . . . . .	20 per cent.	30	24	Free	Free	Free	Free	Free	
Playing cards . . . . .	25 cts. pack.	30	24	30 per cent.	30 per cent.	Value 25 cents or less per pack, 15 cents.	Value 25 cents or less per pack, 15 cents.	Value 25 cents per pack, 25 cents.	
Pliers . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	25 per cent.	Value over 25 cents per pack, 35 cents.	Value over 25 cents per pack, 35 cents.	
Ploughs . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	25 per cent.	Iron 35 per cent.	Iron 35 per cent.	
plane . . . . .	1 ct. per lb.	30	24	25 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Plumbago . . . . .	20 per cent.	20	15	10 per cent.	30 per cent.	\$10 per ton.	\$10 per ton.	\$10 per ton.	
Plumes, ornamental . . . . .	35 per cent.	30	24	30 per cent.	30 per cent.	40 per cent.	30 per cent.	30 per cent.	
Plums . . . . .	25 per cent.	30	8	1 cent per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.	
Plush, cotton . . . . .	20 per cent.	25	24	20 per cent.	20 per cent.	20 per cent.	(See <i>Cottons</i> ).	30 per cent.	
hair . . . . .	20 per cent.	25	19	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	
hatters, of silk and cotton, cotton chief value . . . . .	30 per cent.	25	19	20 per cent.	20 per cent.	25 per cent.	(See <i>Cottons</i> ).	(See <i>Cottons</i> ).	
mohair, or goats' hair . . . . .	20 per cent.	25	19	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	
or shag, worsted . . . . .	30 per cent.	25	19	30 per cent.	25 p. ct. & 12 cts. p. lb.	18 cts. p. lb. & 30 p. ct.	18 cts. p. lb. & 30 p. ct.	24 cts. p. lb. & 40 p. ct.	
wool . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Pocket books, leather . . . . .	35 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
paper . . . . .	20 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	35 per cent.	
bottles, green glass . . . . .	40 per cent.	30	24	25 p. ct. & 12 cts. p. lb.	30 per cent.	30 per cent.	30 per cent.	35 per cent.	
Poil de chevre, wool and cotton . . . . .	40 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Points, merino . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Pole caps . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
carriage hooks . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
ferrules . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Polishing stones . . . . .	Free	10	8	Free	Free	Free	Free	Free	
Polished or scraped brass . . . . .	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	

Polypodium.....	20 per cent.	30	15	20 per cent.	30 per cent.	20 per cent.
Ponatum.....	30 per cent.	30	24	30 per cent.	50 per cent.	50 per cent.
Pongranates.....	30 per cent.	20	8	10 per cent.	10 per cent.	10 per cent.
Pongranate peel.....	30 per cent.	30	15	30 per cent.	30 per cent.	30 per cent.
Popples, stuff.....	30 per cent.	25	19	30 per cent.	(See Dress Goods).	
Poppy heads.....	20 per cent.	20	15	20 per cent.	30 per cent.	30 per cent.
oil.....	25 per cent.	30	24	20 per cent.	30 per cent.	30 per cent.
seed.....	25 per cent.	Free	Free	Free	Free	Free
Porcelain.....	30 per cent.	30	24	30 per cent.	Not ornamented 35 p. c.	45 per cent.
glass.....	30 per cent.	30	24	30 per cent.	Ornamented 40 per ct.	50 per cent.
slates.....	30 per cent.	25	19	30 per cent.	35 per cent.	40 per cent.
Pork.....	2 cts. per lb.	20	15	1 cent per lb.	35 per cent.	45 per cent.
Porphyry.....	30 per cent.	30	24	30 per cent.	1 cent per lb.	1 cent per lb.
Portable desks.....	30 per cent.	30	24	30 per cent.	35 per cent.	45 per cent.
Porter, in bottles.....	20 cts. p. gall.	30	24	30 per cent.	35 per cent.	35 per cent.
otherwise.....	15 cts. p. gall.	30	24	25 cents per gallon.	30 cents per gallon.	35 cents per gallon.
Potasse, prussiate of.....	20 per cent.	20	15	15 cents per gallon.	20 cents per gallon.	20 cents per gallon.
Potash, chromate and bichromate.....					10 cents per lb.	Red 10 cents per lb., yellow 5 cts. per lb.
chlorate of.....					3 cents per lb.	6 cents per lb.
prussiate of, yellow.....					5 cents per lb.	5 cents per lb.
pure.....					15 cents per lb.	15 cents per lb.
Potassium.....	20 per cent.	30	15	10 per cent.	95 cents per bushel.	25 cents per bushel.
Potash, preparations of.....	10 c. p. bush.	30	24	10 cents per bushel.	65 per cent.	35 per cent.
Potatoes.....	30 per cent.	30	24	30 per cent.	85 per cent.	35 per cent.
Pots, black lead.....	30 per cent.	30	24	30 per cent.	14 cent per lb.	1½ cents per lb.
blue.....	30 per cent.	30	24	30 per cent.	20 per cent.	25 per cent.
cast iron.....	1 ct. per lb.	30	24	1 cent per lb.	35 per cent.	35 per cent.
melting, earthen.....	30 per cent.	30	24	30 per cent.	40 per cent.	60 per cent.
Poultry, or game, prepared.....	25 per cent.	40	30	30 per cent.	10 per cent.	30 per cent.
Puffs.....	20 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.
Pounce.....	20 per cent.	20	15	20 per cent.	35 per cent.	35 per cent.
Pound ribbon.....	25 per cent.	25	19	30 per cent.	30 per cent.	30 per cent.
Powder, black lead.....	25 per cent.	30	15	10 per cent.	20 per cent.	20 per cent.
blue.....	25 per cent.	20	15	10 per cent.	35 per cent.	35 per cent.
of brass.....	25 per cent.	20	15	20 per cent.	50 per cent.	50 per cent.
puffs.....	20 per cent.	30	24	30 per cent.	50 per cent.	50 per cent.
subtil, for the skin.....	20 per cent.	30	24	30 per cent.	30 per cent.	30 per cent.
Powders and all pastes.....	25 per cent.	30	24	30 per cent.	25 per cent.	25 per cent.
Precious stones, glass, imitation of, set.....	25 per cent.	30	24	25 per cent.	5 per cent.	10 per cent.
of all kinds, not set.....	7 per cent.	10	4	5 per cent.	35 per cent.	40 per cent.
other imitations of.....	7 per cent.	10	8	25 per cent.	30 per cent.	25 per cent.
set.....	25 per cent.	30	24	25 per cent.	20 per cent.	\$5 per ton.
Prepared clay.....	30 per cent.	20	15	30 per cent.	35 per cent.	35 per cent.
vegetables, meats, poultry, and game.....					35 per cent.	35 per cent.
Preserves in molasses and all others.....	25 per cent.	40	30	30 per cent.	35 per cent.	35 per cent.
Pressing boards.....	30 per cent.	30	24	30 per cent.	(See Woolens).	
Princess stuff, woollen.....	40 per cent.	30	24	12 cts. p. lb. and 25 p. c.	30 per cent.	35 per cent.
Prints or engravings.....	20 per cent.	10	8	10 per cent.	30 per cent.	35 per cent.
Prisms, cut glass.....	45 cts. p. lb.	40	30	30 per cent.	35 per cent.	40 per cent.



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		Per ct.	Per ct.						
Professional books of persons ar- riving in the United States.....	Free	Free	Free	Free	Free	Free	Free	Free	Free
Protractors, ivory-mounted.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Prunella for shoes, bootlees, and buttons.....	5 per cent.	5	4	10 per cent.	5 cents per lb.	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Prunes.....	3 cts. per lb.	40	8	2 cents per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.	5 cents per lb.
Prussia blue.....	20 per cent.	30	4	10 per cent.	25 per cent.	25 per cent.	25 per cent.	25 per cent.	25 per cent.
Pucheri.....	20 per cent.	20	15	30 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Pulleys, iron, brass, copper or wood	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Pumice.....	Free	10	8	Free	Free	Free	Free	Free	Free
Pumpkins.....	Free	20	15	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Pumps, stomach.....	30 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Punches, shoe.....	20 per cent.	30	24	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Punjams, Madras, cottons.....	30 per cent.	25	24	30 per cent.	(See Cottons)	(See Cottons)	(See Cottons)	(See Cottons)	(See Cottons)
Purple, brown.....	25 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Putty, tin liquor.....	25 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Putty.....	1½ ct. per lb.	20	15	1 cent per lb.	1½ cent per lb.	1½ cent per lb.	1½ cent per lb.	1½ cent per lb.	1½ cent per lb.
Q.									
Quadrants and sextants.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Quadrant frames.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Quality binding, worsted.....	30 per cent.	25	19	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Quassa wood.....	30 per cent.	30	15	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Quilla bark.....	Free	15	12	Free	Free	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Quilla baskets.....	25 per cent.	20	15	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Quills.....	15 per cent.	20	15	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Quiltings, or bed quilts, cotton	30 per cent.	25	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	35 per cent.
Quicksilver.....	5 per cent.	20	15	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Quinine.....	30 per cent.	20	15	30 per cent.	30 per cent.	45 per cent.	45 per cent.	45 per cent.	45 per cent.
Quinine sulphate of.....	40 cts. p. oz.	20	15	20 per cent.	30 per cent.	45 per cent.	45 per cent.	45 per cent.	45 per cent.
R.									
Radix, or angelica root.....	20 per cent.	20	15	30 per cent.	30 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Tag stones.....	20 per cent.	20	15	30 per cent.	30 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.
Rags, of any kind, except wool wood.....	4 ct. per lb.	5	Free	Free	All 10 per ct.	Free	Free	Free except wool.	Free except wool.
Raisins, boxes or jars.....	3 cts. p. lb.	40	8	2 cents per lb.	5 cents per lb.	5 per cent.	5 per cent.	5 cents per lb.	5 cents per lb.
other.....	2 cts. p. lb.	40	8	1 cent p. lb.	5 cents per lb.	5 per cent.	5 per cent.	5 cents per lb.	5 cents per lb.
Rakes, iron, steel or wood	30 per cent.	30	24	30 per cent.	5 cents per lb.	35 per cent.	35 per cent.	iron and wood 35 p. c., steel 45 per cent.	steel 45 per cent.

Rancon.....	Free.....	Free.....	Free.....	Free.....
Rape of grapes.....	20 per cent.	30 per cent.	30 per cent.	20 per cent.
seed.....	20 per cent.	1 cent per lb.	1 cent per lb.	1 cent per lb.
Rappers, brass or iron.....	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Rasps.....	30 per cent.	30 per cent.	30 per cent.	30 per cent.
Rass, cornu cervi.....	30 per cent.	2 cts. p. lb. and 35 p. ct.	2 cts. p. lb. and 35 p. ct.	2 cts. p. lb. and 35 p. ct.
Rassa, cornu cervi.....	20 per cent.	20 per cent.	20 per cent.	20 per cent.
Ratifa.....	60 c. pr. gal.	50 cents per gallon.	50 cents per gallon.	(See <i>Arack</i> ).
Rattans, unmanufactured.....	Free.....	Free.....	Free.....	Free.....
manufactured.....	20 per cent.	25 per cent.	25 per cent.	25 per cent.
Rattles, wood, ivory, coral, or with bells.....	30 per cent.	35 per cent.	Ivory, 35 per ct., silver bells, 40 per ct.	35 per cent.
Ravens duck, hemp or flax.....	7 c. p. sq. yd.	30 cts. or less 25 per ct. }	30 per cent.	30 per cent.
hemp or flax.....	20 15	Over 30 cts., 30 per ct. }	30 per cent.	30 per cent.
Razors.....	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Razor cases.....	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Razor strops, wood.....	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Ready-made clothing, wool.....	30 per cent.	12 cts. per lb & 25 p. ct.	35 per cent.	(See <i>Woolens</i> ).
other.....	50 per cent.	30 per cent.	35 per cent.	35 per cent.
Reaping-hooks, iron or steel.....	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Red chromate of potash.....	25 per cent.	3 cts. per lb.	3 cts. per lb.	3 cts. per lb.
Red lead, ground in oil.....	4 cts. per lb.	14 ct. per lb.	\$2.40 p. 100lbs	3 cts. per lb.
Red precipitate.....	25 per cent.	35 per cent.	20 per cent.	20 per cent.
Red Venetian, dry.....	25 per cent.	35 cts. per 100 lbs.	25 per cent.	25 per cent.
Red wood and red sanders' wood.....	Free.....	\$1.35 per 100 lbs.	Free.....	Free.....
Reels, unmanufactured.....	Free.....	10 per cent.	10 per cent.	10 per cent.
manufactured.....	Free.....	Free.....	Free.....	Free.....
Reeves' colors.....	20 per cent.	Free.....	Free.....	Free.....
Regulus of antimony.....	30 per cent.	25 per cent.	25 per cent.	25 per cent.
Reindeer skins, dressed.....	Various.	10 per cent.	10 per cent.	10 per cent.
undressed.....	Various.	20 per cent.	20 per cent.	20 per cent.
tanned.....	Various.	5 per cent.	5 per cent.	5 per cent.
Reindeer tongues.....	Various.	20 per cent.	20 per cent.	20 per cent.
Rennets.....	Various.	20 per cent.	20 per cent.	20 per cent.
Reps natural silk and cotton.....	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Reps silk.....	\$2.50 per lb.	30 per cent.	35 per cent.	35 per cent.
Resin.....	15 per cent.	20 per cent.	20 per cent.	20 per cent.
Resin of jalap.....	20 8	20 per cent.	20 per cent.	20 per cent.
Resin aux vomica.....	15 per cent.	Free.....	Free.....	Free.....
Rest. juis.....	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Rhodium.....	20 per cent.	10 per cent.	10 per cent.	10 per cent.
Rhubarb.....	20 per cent.	10 per cent.	50 cts. p. lb.	50 cts. p. lb.
Ribbon wire, or capstille, if covered with cotton thread.....	8 cts. pr. lb.	2 cts. per lb. & 15 per ct.	35 per cent.	Same as iron wire, with 5 cts. p. lb. addition.
Ribbon wire, covered with silk.....	12 c. pr. lb.	2 cts. per lb. & 15 per ct.	40 per cent.	Same as iron wire, with 5 cts. p. lb. addition.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		Per ct.	Per ct.						
Rice.....	30 per cent.	20	15	1 ct. per lb.		1½ ct. per lb., 2½ cts. p. lb., clean, 1 per ct., unclean.			
Rifles.....	\$2 50 each.	30	24	30 per cent.		35 per cent.			
Rigofine, a kind of woollen cloth.....	40 per cent.	30	24	12 cts. p. lb., & 25 p. ct.		(See <i>Woolens</i> )			
Rings, all metal.....	30 per cent.	30	24	30 per cent.		35 p. c., brass			
Rivets, brass, iron, and steel.....	30 per cent.	30	24	30 per cent.		35 p. c., brass and steel.			
Rochelle salts.....	20 per cent.	20	15	20 per cent.	10 cts. per lb.	15 cts. pr. lb.			
Rock moss.....	30 per cent.	20	15	30 per cent.	10 per cent.				
Rods and eyes, for stairs.....	30 per cent.	30	24	20 per cent.		35 per cent.			
Rods, wood, composition, casement, slit or rolled steel.....	30 per cent.	30	24	30 per cent.		35 per cent.			
Roller buckles, as saddlery.....	20 per cent.	20	15	20 cts. or less, 25 p. ct.; over 30 cts., 30 p. ct.		35 per cent.			Except steel, 35 p. ct.; steel, 45 per cent.
Rolls, brown or white linen.....	25 per cent.	20	15			(See <i>Linens</i> )			(See <i>Linens</i> )
Romans, cotton goods.....	30 per cent.	25	24	(See <i>Cottons</i> )		(See <i>Cottons</i> )			(See <i>Cottons</i> )
Roman cement.....	20 per cent.	20	15	20 per cent.		20 per cent.			25 per cent.
Roman virgrol.....	20 per cent.	20	15	20 per cent.		20 per cent.			25 per cent.
Rope, clear or color.....	44 cts. p. lb.	25	19	2 cents per lb.		34 cents per lb.			34 cents per lb.
made of grass or bark.....	44 cts. p. lb.	25	19	2 cents per lb.		34 cents per lb.			34 cents per lb.
made of hides, cut in strips.....	20 per cent.	20	15	20 per cent.		20 per cent.			20 per cent.
or cortages of coco-nut shells.....	44 cts. p. lb.	25	19	3 cents per lb.		34 cents per lb.			34 cents per lb.
Roots, all not otherwise enumerated.....	Free.	Free.	Free.	Free.		Free.			Free.
arrow.....	50 per cent.	20	15	10 per cent.	20 per cent.				30 per cent.
madder.....	Free.	5	Free.			Free.			Free.
medicinal, other, crude.....	20 per cent.	20	15	20 per cent.		Free.			20 per cent.
Rose leaves.....	25 per cent.	20	15	20 per cent.		50 cents per lb.			50 cents per lb.
water.....	25 per cent.	30	24	20 per cent.		50 per cent.			50 per cent.
Rosin.....	15 per cent.	20	8	20 per cent.		20 per cent.			20 per cent.
Rosolio, cordial.....	60 cts. p. gal.	100	30	50 cents per gall.		75 cents per gall.			\$2 50 per gallon.
Rotten stone.....	Free.	10	8	Free.		Free.			Free.
Rouens, linen.....	25 per cent.	20	15	(See <i>Linens</i> )		(See <i>Flax</i> )			(See <i>Flax</i> )
Rouge.....	20 per cent.	30	24	30 per cent.		50 per cent.			50 per cent.
Rubies.....	7 per cent.	10	4	5 per cent.		5 per cent.			10 per cent.
set.....	25 per cent.	30	24	25 per cent.		25 per cent.			25 per cent.
Rubrum, bark acer.....	20 per cent.	20	15	20 per cent.		20 per cent.			20 per cent.
Rugs, all other coverings, cotton.....	40 per cent.	30	24	30 per cent.		35 per cent.			35 per cent.
Rugs, all.....	40 per cent.	30	24	30 per cent.		35 per cent.			35 per cent.
Rules, all.....	60 a 90 cts.	100	30	40 cents per gall.	50 cts. p. gall.	(See <i>Mats</i> )			(See <i>Mats</i> )
Run.....	per gall.					(See <i>Gins</i> )			(See <i>Gins</i> )



essence of bay, or bay water.....	30	25 per cent.	25 cents per gallon.	\$2 per ounce.
cherry.....	100	60 cts. p. gall.	75 cents per gall.	\$1 50 per gall.
Russia crush, hemp.....	20	20 per cent.		\$2 50 per gallon. (See <i>Linens</i> ).
duck, diaper, linen, sheet-ings, and other of flux.....	20	15	30 cts. or less, 25 p. ct.	(See <i>Linens</i> ).
Do. do.....	20	15	Over 30 cts., 30 p. cent.	30 per cent.
Rust of iron.....	20	15	20 per cent.	15 cents per bushel.
Rye.....	20	15	15 cents per bushel.	10 per cent.
four.....	20	15	20 per cent.	
S.				
Sabres.....	30	30 per cent.	30 per cent.	35 per cent.
Saccharum, saturni, S. of L.....	20	15	30 per cent.	30 cents per lb.
Sacking, linen.....	20	15	30 per cent.	(See <i>Flax</i> ).
Saddle hooks.....	30	30 per cent.	30 per cent.	35 per cent.
Sa-dle trees.....	30	24	30 per cent.	35 per cent.
Sa-dle trees, all not otherwise specified, silver plated, brass, or steel-tinned, japanned, or com- mon.....	30	24	30 per cent.	35 per cent.
Saddles.....	20	15	30 per cent.	35 per cent.
Safflower.....	30	24	30 per cent.	35 per cent.
extract of.....	5	Free.		
Saffron.....	20	15	10 per cent.	10 per cent.
cake.....	20	15	10 per cent.	10 per cent.
Sago.....	20	15	10 per cent.	10 per cent.
Sail duck.....	20	15	10 per cent.	10 per cent.
Sail duck, 7 cts. p. sq. yd.....	20	15	25 per cent.	10 per cent.
Salacine, med. prep.....	30	24	30 per cent.	10 per cent.
Sal ammoniac.....	20	15	10 per cent.	10 per cent.
diuretic.....	20	15	20 per cent.	10 per cent.
succinea.....	20	15	20 per cent.	20 per cent.
Salep.....	20	24	20 per cent.	20 per cent.
Salep, preserved.....	20	24	20 per cent.	20 per cent.
Salmon, pickled.....	40	30	30 per cent.	30 per cent.
Salt, bulk.....	20	15	30 per cent.	30 per cent.
otherwise.....	20	15	30 per cent.	30 per cent.
Salted skivers, roans or pelts.....	5	4	10 per cent.	10 per cent.
Saltpetre, partially refined.....	10	8	10 per cent.	10 per cent.
refined.....	10	8	10 per cent.	10 per cent.
or nitrate of potash, crude.....	5	4	Free.	
Salts, brown chemical, all.....	30	15	20 per cent.	20 per cent.
Sandaruch, refined.....	20	15	20 per cent.	20 per cent.
Sand stones and sand.....	20	15	20 per cent.	20 per cent.
Santonine.....	20	15	20 per cent.	20 per cent.
Sannas, cotton.....	25	24	(See <i>Cotton</i> )	30 per cent.
Sarcocolla, crude.....	20	15	10 per cent.	10 per cent.
Sardines, in salt.....	20	15	10 per cent.	10 per cent.
and all fish in oil.....	20	30	30 per cent.	30 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862 and March 3, 1863.	June 30, 1864 and March 3, 1865.	March 14, May 16, and July 28, 1866.
Sarsaparilla.....	Free	Per ct. 20	15	10 per cent.	40 per cent.	20 per cent.	20 per cent.	20 per cent.	
Sarsnets, cotton.....	30 per cent.	25	24	(See Cotton)	(See Cotton)	(See Cotton)	(See Cotton)	(See Cotton)	
Sarsnets, silk.....	\$2 50 per lb.	25	19	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Sash fasteners.....	\$2 50 per lb.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Sassafras.....	20 per cent.	30	24	30 per cent.	40 per cent.	20 per cent.	20 per cent.	20 per cent.	
Satin, Denmark, worsted.....	20 per cent.	20	15	20 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Satin, gauze.....	20 per cent.	25	19	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Satin, silk.....	\$2 50 per lb.	25	19	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Satins figured, when in shape and size exclusively for buttons.....	30 per cent.	30	24	30 per cent.	40 per cent.	10 per cent.	10 per cent.	10 per cent.	
Saucepans, metal.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Sauces, all kinds.....	25 per cent.	40	30	20 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Sausages, (if not Bologna).....	30 per cent.	25	24	(See Cotton)	(See Cotton)	8 cents per lineal foot.	8 cents per lineal foot.	10 cents per lineal foot.	
Saws, cross-cut.....	30 per cent.	30	24	9 in. wide or less, 12½ cents per foot.	9 in. wide or less, 12½ cents per foot.	12½ cents p. lineal foot.	12½ cents p. lineal foot.	12½ cents p. lineal foot.	
mill, pit, and drag.....	30 per cent.	30	24	Over 9 in. wide, 20 cts. per foot.	Over 9 in. wide, 20 cts. per foot.	20 cents p. lineal foot.	20 cents p. lineal foot.	20 cents p. lineal foot.	
hand, not over 24 inches long, over 24 inches long.....									
back, not over 10 inches long, over 10 inches long.....									
Saw sets.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Scagliola tables or slabs.....	30 per cent.	40	30	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Scale beams.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Scales.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Seammoniate, med. gum.....	20 per cent.	20	15	20 per cent.	40 per cent.	20 per cent.	20 per cent.	20 per cent.	
Seammoniate, and sawed timber, or unwrought.....	20 per cent.	20	15	20 per cent.	40 per cent.	20 per cent.	20 per cent.	20 per cent.	
Searfs, silk or cotton.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Searfs, wool.....	40 per cent.	20	24	12 cts. p. lb. and 25 p. c.	18 c. p. lb. and 30 p. c.	10 per cent.	10 per cent.	10 per cent.	
Scilla, or squills.....	20 per cent.	20	15	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Scissors.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Scoop nets.....	7 cts. per lb.	30	24	6 cents per lb.	6 cents per lb.	35 per cent.	35 per cent.	35 per cent.	
Scotch braces.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Scrapers.....	30 per cent.	30	24	30 per cent.	40 per cent.	35 per cent.	35 per cent.	35 per cent.	
Sea weed, and all other vegetable substances used for beds or mattresses.....	20 per cent.	20	15	20 per cent.	40 per cent.	20 per cent.	20 per cent.	20 per cent.	
Seed-lac.....	10 per cent.	5	4	Free	Free	10 cents per lb.	10 cents per lb.	10 cents per lb.	

Seeds, garden	Free	Free	Free	30 per cent.	30 per cent.
all others not specified.	Free	Free	Free	64 cents per lb.	64 cents per lb.
Scines	30	24	30	35 cents per lb.	Val. \$15 or less per M., 75 cts. and 20 p. ct.
	40	30	\$5 or less per M., 20 cts.		Val. over \$15 per M., \$1.25 and 30 p. ct.
	40	30	\$5 a \$10 per M., 40 cts.		Val. over \$30 per M., \$2 and 50 per ct.
	40	30	\$5 a \$10 per M., 40 cts.		Val. over \$45 per M., \$3 and 60 per ct.
Sugars	40	30	Over \$10 per M., 60 cts.		
over \$20 per M			per lb. and 10 p. c.		
paper	40	30	30 per cent.		As other segars.
Saltzer water.	30	24	30 per cent.		As other segars.
Sauce, or radix root.	20	15	Free		20 per cent.
Scania	20	15	10 per cent.		20 per cent.
Scapia	20	15	10 per cent.		20 per cent.
Serge, woollen	30	24	12 cts. p. lb. and 25 p. ct.		5 cents per lb.
Sextans	30	24	30 per cent.		(See <i>Wooltens</i> ).
Shades, lace, sewed	30	24	30 per cent.		35 per cent.
Shadocks	30	24	10 per cent.		10 per cent.
Shaving soap	30	24	30 per cent.		2 cts. p. lb. and 30 p. ct.
Shawls, wool	30	24	12 cts. p. lb. and 25 p. ct.		10 cts. p. lb. and 25 p. ct.
other	30	24	30 per cent.		(See <i>Wooltens</i> ).
Shears	30	24	30 per cent.		35 per cent.
Sheathing metal, patent, composed	Free	Free	2 cts. per lb.		35 per cent., (sheep 45).
in part of copper	Free	Free	10 per cent.		3 cents per lb.
Sheeting paper	30	24	30 per cent.		10 per cent.
Sheets, willow	30	24	30 per cent.		30 per cent.
Sheetings, linen, hemp, or Russia,	30	24	30 per cent.		30 per cent.
brown or white.	30	24	30 per cent.		35 per cent.
Shellac	5	4	Free		10 cents per lb.
Shell baskets.	30	24	30 per cent.		35 per cent.
boxes, not otherwise enumer-					
ated	20	24	30 per cent.		35 per cent.
gold, for painting	30	24	30 per cent.		35 per cent.
silver, for painting	30	24	30 per cent.		40 per cent.
turtle or tortoise	5	4	Free		Free
Shells, all other.	5	4	Free		Free
Shingle and stove bolts	Free	Free	Free		Free
Shingles	30	24	30 per cent.		Free
Shirtings, cotton, bleached	25	19	(See <i>Cottons</i> ).		35 per cent.
unbleached	30	24	(See <i>Cottons</i> ).		35 per cent.
linen	30	24	(See <i>Cottons</i> ).		(See <i>Cottons</i> ).
woollen or worsted	30	24	40 per cent.		30 cts. p. lb. and 30 p. ct.
all other similar manufac-	25	19	12 c. p. lb. and 25 p. c.		30 cts. p. lb. and 30 p. ct.
tures made on frame.	25	19	30 per cent.		60 per cent.
Shoe binding, silk	30	24	40 per cent.		24 cts. p. lb. and 40 p. ct.
woolen	30	24	40 per cent.		40 per cent.
thread	20	15	30 per cent.		35 per cent.
Shoes or slippers for children.	30	24	30 per cent.		35 per cent.



## APPENDIX C.—Comparative statement of the rates of duties and imposts, &amp;c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		Per ct.	Per ct.						
Shoes or slippers for grown persons, of silk.....	30 cts. p. pair.	30	24	30 per cent.			35 per cent.		
Shoes or slippers for women, of leather.....	30 cts. p. pair.	30	24	30 per cent.			35 per cent.		
Shoes, <i>i. e.</i> double-soled pumps and welted women's leather.....	25 cts. p. pair.	30	24	30 per cent.			35 per cent.		
Shoes, <i>i. e.</i> double-soled pumps and welted women's leather.....	25 cts. p. pair.	30	24	30 per cent.			35 per cent.		
Shoe bags and belts.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Shovels.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Shrubs.....	Free	Free	Free	Free			30 per cent.		
Shute, imperial.....	20 per cent.	20	15	20 per cent.			30 per cent.		
Shuttlecocks and battledores.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Sickles, iron, steel.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Side arms.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Sieves, lawn, cypress, wire, or hair.....	30 per cent.	30	24	30 per cent.			35 per cent.		
Silk and cotton vesting.....	30 per cent.	25	19	30 per cent.	40 per cent.		35 per cent.		
and worsted valenciennes, toiletens, or crape de Lyons.....	\$2 50 per lb.	25	19	30 per cent.	40 per cent.		50 per cent.		
and worsted shawls, hemmed.....	30 per cent.	30	24	30 per cent.	40 per cent.		35 per cent.		
and worsted shawls, hemmed.....	30 per cent.	25	19	30 per cent.	40 per cent.		50 per cent.		
manufactures of.....	30 per cent.	25	19	30 per cent.	40 per cent.		50 per cent.		
aprons, collars, cuffs, chemisettes, turbans, mantillas, and pelterines.....	\$2 50 per lb.	30	24	30 per cent.	40 per cent.		60 per cent.		
bobbin or braids.....	30 per cent.	25	19	30 per cent.	40 per cent.		60 p. c.; braid, 60 p. c.		
caps, if entirely of silk.....	\$2 50 per lb.	30	24	30 per cent.	40 per cent.		60 per cent.		
corals.....	\$2 50 per lb.	25	19	30 per cent.	40 per cent.		60 per cent.		
curls.....	\$2 50 per lb.	30	24	30 per cent.	40 per cent.		60 per cent.		
floss and other similar, purified from the gum.....	25 per cent.	25	19	20 per cent.	30 per cent.		35 per cent.		
spun for filling in skeins or cops.....							25 per cent.		
buttons and button cloth.....							40 per cent.		
clothing, ready made, of which silk is the component material of chief value.....							35 per cent.		
frizettes.....	30 per cent.	30	24	30 per cent.	40 per cent.		50 per cent.		
garters, with wire and clasps.....	30 per cent.	30	24	20 per cent.	40 per cent.		35 per cent.		
gloves.....	\$2 50 per lb.	30	24	30 per cent.	40 per cent.		60 per cent.		
handkerchiefs, not sewed.....	\$2 50 per lb.	25	19	30 per cent.			60 per cent.		
hat bands.....	\$2 50 per lb.	25	19	30 per cent.			(See Silks).		
hats or bonnets for women.....	\$1 each.	30	24	30 per cent.	40 per cent.		50 per cent.		
							60 per cent.		

hose	40 per cent.	30 per cent.	35 per cent.	60 per cent.
hose, sewed	40 per cent.	30 per cent.	35 per cent.	60 per cent.
lace	\$2.50 per lb.	30 per cent.	40 per cent.	60 per cent.
manufactures with gold or silver, or other metal	30 per cent.	30 per cent.	35 per cent.	50 per cent.
mitts, sewed	\$2.50 per lb.	30 per cent.	35 per cent.	60 per cent.
mitts, sewed	\$2.50 per lb.	30 per cent.	35 per cent.	60 per cent.
not more advanced in manufacture than singles, or trams.	50 c. per lb.	15 per cent.	25 per cent.	35 per cent.
ornaments, oil-cloth, suspenders, stockings, stockings, twist.	30 per cent.	40 per cent.	Oil-cloth 40 per cent., ornaments 35 and 40 per cent.	Oil-cloth 50 per cent., suspenders 60 p. et., stockings 60 p. et.
pongees, white	\$2.50 per lb.	30 per cent.	(See <i>Silks</i> )	Free
raw cocoons or waste	50 c. per lb.	Free	Free	Free
sewing, all	\$2 per lb.	30 per cent.	40 per cent.	40 per cent.
raw	50 c. per lb.	30 per cent.	40 per cent.	40 per cent.
tassels	\$2.50 per lb.	30 per cent.	40 per cent.	60 per cent.
watch chains or ribbons	\$2.50 per lb.	30 per cent.	35 per cent.	60 per cent.
webbing	30 per cent.	30 per cent.	30 per cent.	60 per cent.
velvets, \$3 per yard or less.	\$2.50 per lb.	25 per cent.	30 per cent.	60 per cent.
over \$3 per yard.	\$2.50 per lb.	25 per cent.	40 per cent.	60 per cent.
all other articles	30 c. per lb.	30 per cent.	35 per cent.	50 per cent.
all manufactures, not specified			Free	Free
bolting cloths		20 per cent.	30 per cent.	60 per cent.
Silks, at \$1 per yard or less.	\$2.50 per lb.	25 per cent.	40 per cent.	60 per cent.
over \$1 per yard.	\$2.50 per lb.	25 per cent.	40 per cent.	60 per cent.
Silver, all manufactures of, not otherwise specified	30 c. per lb.	30 per cent.	35 per cent.	40 per cent.
bullion and coin	Free	Free	Free	Free
German, in sheets	30 c. per lb.	30 per cent.	35 per cent.	35 per cent.
manufactures of	30 c. per lb.	30 per cent.	35 per cent.	40 per cent.
plated metal, in sheets or other form	30 c. per lb.	30 per cent.	35 per cent.	40 per cent.
Silvered wire	30 c. per lb.	30 per cent.	35 per cent.	40 per cent.
Strap of sugar cane	24 c. per lb.	30 per cent.	2 cents per lb.	35 per cent.
Sisal grass	\$35 per ton.	\$10 per ton.	\$15 per ton.	\$15 per ton.
Stiches	30 per cent.	30 per cent.	35 per cent.	45 per cent.
Skates	30 per cent.	20 c. or less, 6 c. p. pair.	8 cents per pair.	8 cents per pair.
over 20 cents, 30 per ct.	30 per cent.	30 per cent.	35 per cent.	35 per cent.
Skeletons	30 per cent.	30 per cent.	20 per cent.	20 per cent.
Skims, calf and seal, tanned and dressed	\$5 per doz.	20 per cent.	30 per cent.	30 per cent.
fish, for saddlers, &c	20 c. p. doz.	20 per cent.	20 per cent.	20 per cent.
glazed, as patent leather	35 c. p. doz.	30 per cent.	35 per cent.	35 per cent.
goat and sheep, tanned and not dressed.	\$1 per doz.	20 per cent.	25 per cent.	25 per cent.
goat or morocco, tanned and dressed	\$2.50 p. doz.	30 per cent.	25 per cent.	25 per cent.
kid and lamb, tanned and not dressed.	75 c. p. doz.	20 per cent.	25 per cent.	25 per cent.
kid, tanned and dressed.	\$1 per doz.	20 per cent.	25 per cent.	25 per cent.

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		Per ct.	Per ct.						
Skins, of all kinds in the hair, dried, raw, or remanufactured.....	5 per cent.	5	4	5 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	
pickled, in casks.....	20 per cent.	5	4	5 per cent.				10 per cent.	
sheep, tanned or dressed.....	\$1 per doz.	20	15	20 per cent.				25 per cent.	
with wool.....	\$1 per doz.	20	15	15 per cent.				20 per cent.	
Skins, tanned and dressed, other- wise than in colors, viz: lawn, kid, and lamb, known as chamolms.....	\$1 per doz.	20	15	30 per cent.				35 per cent.	
Skins, white, for druggists.....	30 per cent.	20	15	30 per cent.				25 per cent.	
with wool upon them.....	30 per cent.	20	15	15 per cent.				20 per cent.	
Skivers, pickled.....	30 per cent.	5	4	15 per cent.				10 per cent.	
tanned.....	\$2 per doz.	20	15	20 per cent.				25 per cent.	
Slates of all kinds, except roofing.....	25 per cent.	25	19	30 per cent.				40 per cent.	
Sledges.....	24 cts. per lb	30	24	2 cents per lb.				24 cents per lb.	
Slick stones.....	20 per cent.	20	15	20 per cent.				20 per cent.	
Smalts.....	20 per cent.	20	15	Free				20 per cent.	
Snails.....	20 per cent.	20	15	20 per cent.				10 per cent.	
Snakeroot.....	20 per cent.	20	15	Free				20 per cent.	
Snaps, a clasp or ketch.....	30 per cent.	30	24	30 per cent.				35 per cent.	
Snuff.....	12 cts. per lb	40	30	10 cents per lb.				50 cents per lb.	
Snuffers.....	30 per cent.	30	24	30 per cent.				35 per cent.	
Snuffer trays.....	30 per cent.	30	24	30 per cent.				35 per cent.	
Soap, all.....	4 c. per lb.....	10	8	30 per cent.				35 per cent., (common)	
stocks and stuffs.....	10 per cent.	30	24	10 per cent.				10 per cent.	
Soda, ash.....	5 per cent.	10	4	Free				1 c. p. lb. (com.) & 30 p. c.	
sea.....				1 cent per lb.				1 cent per lb.	
caustic.....				1 cent per lb.				1 cent per lb.	
bi-carb.....				1 cent per lb.				1 cent per lb.	
nitrate of.....				1 cent per lb.				1 cent per lb.	
preparations or manufactures of, not specified.....	30 per cent.	20	15	20 per cent.				20 per cent.	
Sole blanche, Chemille.....	20 per cent.	25	19	30 per cent.				50 per cent.	
Solanne, medical preparation.....	20 per cent.	20	15	30 per cent.				40 per cent.	
Soles, felt or cork.....	30 per cent.	30	24	30 per cent.				40 per cent.	
Sooty romals, cotton.....	30 per cent.	25	20	30 per cent.				35 per cent.	
Souvenirs.....	30 per cent.	30	24	30 per cent.				35 per cent.	
Soy.....	30 per cent.	30	24	30 per cent.				35 per cent.	
Spars.....	30 per cent.	20	15	20 per cent.				20 per cent.	
Spartaria.....	30 per cent.	30	24	30 per cent.				30 per cent.	
Spa or Spaware.....	30 per cent.	40	30	30 per cent.				30 per cent.	
Spartateen or coral.....	30 per cent.	20	15	30 per cent.				30 per cent.	





APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		Per ct.	Per ct.						
Still worms	30 per cent.	30	30	30 per cent.			35 per cent.	35 per cent.	
bottoms	30 per cent.	30	24	20 per cent.			35 per cent.	35 per cent.	
Stockinets.	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Stomach pumps	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Stone, Armonian.	20 per cent.	20	15	20 per cent.			10 per cent.	10 per cent.	
ware, whether gilt, painted, printed, or glazed.	30 per cent.	30	24	20 per cent.			20 per cent.	25 per cent., common.	
Stones, Bristol	30 per cent.	30	24	25 per cent.			35 per cent.	40 per cent.	
caustic.	30 per cent.	20	15	20 per cent.			10 per cent.	10 per cent.	
mill, fit for use	30 per cent.	20	15	30 per cent.			20 per cent.	20 per cent.	
not merchantable, ballast	30 per cent.	20	15	20 per cent.			10 per cent.	10 per cent.	
oil	30 per cent.	20	15	20 per cent.			10 per cent.	10 per cent.	
Storax, balsam.	30 per cent.	30	24	30 per cent.			20 per cent.	20 per cent.	
Straw baskets.	35 per cent.	30	24	30 per cent.			30 per cent.	30 per cent.	
carpets and carpeting	25 per cent.	25	24	30 per cent.			35 per cent.	35 per cent.	
for hats, in natural state	30 per cent.	20	15	20 per cent.			10 per cent.	10 per cent.	
Stretchers for umbrellas and parasols.	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
String, bow, if gut	15 per cent.	20	15	20 per cent.			30 per cent.	30 per cent.	
hairs, if gut.	15 per cent.	20	15	20 per cent.			30 per cent.	30 per cent.	
of musical instruments, if gut	15 per cent.	20	15	20 per cent.			30 per cent.	30 per cent.	
Strontian.	20 per cent.	20	15	20 per cent.			20 per cent.	20 per cent.	
Strychnine.	20 per cent.	20	15	20 per cent.			20 per cent.	20 per cent.	
Sunds, all.	30 per cent.	30	24	30 per cent.			35 per cent.	\$1.50 per oz.	
Surf, princetian.	30 per cent.	25	19	30 per cent.			35 per cent.	35 per cent., (ivory).	
goods, all kinds of worsted.	30 per cent.	25	19	30 per cent.			35 per cent.	35 per cent.	
Succory, ground.	20 per cent.	20	15	20 per cent.			35 per cent.	35 per cent.	
Sugar, raw	24 cts. per lb.	30	24	2 cts. per lb.			24 cts. per lb.	5 cents per lb.	
refined, loaf, lump, crushed, pulverized	6 cts. per lb.	30	24	4 cents per lb.			Not above No. 12, 24 cts.	3 cents per lb.	
refused, finctured or colored	6 cts. per lb.	30	24	6 cents per lb.			Not above No. 15, 3 cts.	34 cents per lb.	
Not above No. 30, 34 cents per lb.							All refined, 4 cts., tin-		
ctured or colored, 10 cts. per lb.							ctured or colored, under 30,		
15 cts. per lb.; over 30, 50 per cent.									
sirop, concentrated molasses and melado	24 cts. per lb.	30	24	2 cts. per lb.			24 cts. per lb.	24 cts. per lb.	
white or clayed	24 cts. per lb.	30	24	3 cts. per lb.			5 cents per lb.	5 cents per lb.	
of lead.	4 cts. per lb.	20	15	24 cents per lb.			4 cents per lb.	20 cents per lb.	
monlds, looped or not	30 per cent.	30	24	35 per cent.			35 per cent.	35 per cent.	
Sulphate of ammonia	30 per cent.	30	24	20 per cent.			20 per cent.	20 per cent.	
of quinine.	40 cts. per oz.	20	15	30 per cent.			45 per cent.	45 per cent.	
of zinc.	20 per cent.	20	15	20 per cent.			20 per cent.	20 per cent.	





APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
		Per ct.	Per ct.						
Theriacque .....	30 per cent.	20	15	30 per cent.			35 per cent.	35 per cent. (wet).	
Thermometers .....	30 per cent.	25	19	30 per cent.			35 per cent.	(See <i>Woolens</i> )	
Thibet, cashmere of .....	40 per cent.	30	24	30 per cent.			35 per cent.	(See <i>Woolens</i> )	
of wool .....	40 per cent.	30	24	19 c. p. lb. and 25 p. ct.			35 per cent.	(See <i>Woolens</i> )	
body cotton .....	30 per cent.	30	24	30 per cent.			35 per cent.	(See <i>Woolens</i> )	
Thimbles, all .....	30 per cent.	30	24	30 per cent.			35 per cent.	35, 40 and 45 per cent.	
Thlor, marine .....	30 per cent.	30	24	30 per cent.			4 cent per lb.	4 cent per lb.	
Thread, sackcheons .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
6 cts. per lb. ....	30 per cent.	30	24	30 per cent.			35 per cent.	40 per cent.	
Thridace .....	30 per cent.	20	15	30 per cent.			20 per cent.	20 per cent.	
Tiickenbergs .....	35 per cent.	20	15	30 per cent.			50 per cent.	50 per cent.	
Ticks, cotton .....	30 per cent.	25	24	30 per cent.			20 per cent.	20 per cent.	
Tiles, marble .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
paving and roofing .....	25 per cent.	20	15	30 per cent.			20 per cent.	20 per cent.	
Timber, hewn or sawed .....	20 per cent.	20	15	30 per cent.			35 per cent.	35 per cent.	
Timepieces .....	25 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Tin, all manufactures of .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
bancan .....	1 ct. per lb.	5	Free	Free			15 per cent.	15 per cent.	
block .....	1 ct. per lb.	5	Free	Free			15 per cent.	15 per cent.	
boxes .....	30 per cent.	30	24	30 per cent.			30 per cent.	30 per cent.	
crystals of .....	20 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
foil .....	24 cts. p. lb.	15	12	10 per cent.			30 per cent.	30 per cent.	
granulated .....	24 cts. p. lb.	20	15	30 per cent.			30 per cent.	30 per cent.	
grain .....	30 per cent.	20	15	30 per cent.			30 per cent.	30 per cent.	
in pipes .....	1 ct. per lb.	5	Free	Free			20 per cent.	20 per cent.	
in plates .....	1 ct. per lb.	5	Free	Free			15 per cent.	15 per cent.	
in sheets galvanized .....	24 cts. p. lb.	15	8	10 per cent.			15 per cent.	15 per cent.	
in sheets .....	24 cts. p. lb.	15	8	10 per cent.			25 per cent.	25 per cent.	
liquor .....	24 cts. p. lb.	15	8	10 per cent.			24 cents per lb.	24 cents per lb.	
marinate of .....	30 per cent.	20	15	10 per cent.			20 per cent.	20 per cent.	
oxide of .....	30 per cent.	20	15	10 per cent.			30 per cent.	30 per cent.	
tagger .....	20 per cent.	20	15	10 per cent.			30 per cent.	30 per cent.	
24 cts. p. lb. ....	30 per cent.	30	24	30 per cent.			40 per cent.	40 per cent.	
Structures, bark, and other medicinal .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
odoriferous .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
Tippets, if classed as millinery .....	10 cts. p. lb.	40	30	30 per cent.			35 cents per lb.	50 cents per lb.	
Tips and runners for parasols and .....	30 per cent.	30	24	25 per cent.			25 cents per lb.	35 cents per lb.	
Tobacco, manufactured .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
leaves, or unmanufactured .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
stems .....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	
15 cents per lb. ....	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	

Toiletries.....	30 per cent.	24	30 per cent.	35 per cent.	50 per cent.
Toilet glasses.....	30 per cent.	24	30 per cent.	40 per cent.	30 cents per lb.
Tolin, balsam of.....	30	24	30 per cent.	30 cents per lb.	30 cents per lb.
Tongues, neat, smoked.....	30	15	30 per cent.	20 per cent.	20 per cent.
Tongues, reindeer.....	30	15	30 per cent.	20 per cent.	20 per cent.
Tongues, sounds.....	30	15	30 per cent.	20 per cent.	20 per cent.
Tonqua beans.....	20	15	20 per cent.	20 per cent.	20 per cent.
Tools and implements of trade in use by persons arriving in the United States.....	Free	Free	Free	Free	Free
Tooth brushes or powders.....	30 per cent.	30	30 per cent.	Brushes 35 per cent. Powders 50 per cent.	Brushes 40 per cent. Powders 50 per cent.
Tooth picks, all.....	30 per cent.	24	30 per cent.	Quill 30 per cent, all other 35 per cent.	Quills 30 per cent, other 35 per cent.
Topaz, real.....	7 per cent.	10	5 per cent.	5 per cent.	10 per cent.
Touchstones.....	20 per cent.	30	20 per cent.	35 per cent.	40 per cent.
Tow, flax.....	20 per cent.	20	\$5 per ton.	20 per cent.	20 per cent.
Tow, hemp.....	20 per cent.	20	\$10 per ton.	\$5 per ton.	\$5 per ton.
Toys, of every description.....	30 per cent.	30	30 per cent.	35 per cent.	\$10 per ton.
Trays and waiters, all.....	30 per cent.	30	30 per cent.	Imported 40 per cent. All other 35 per cent.	50 per cent. 35 and 40 per cent.
Trawle, molasses.....	4 1/2 mills p. lb.	30	2 cents per gal.	6 cents per gal.	5 cents per gal.
Tresses, lace.....	\$2 50 per lb.	30	30 per cent.	35 per cent.	35 per cent.
Trees.....	Free	Free	Free	30 per cent.	30 per cent.
Truffles.....	30 per cent.	40	30 per cent.	Preserved 35 per cent. Common 20 per cent.	35 and 25 per cent.
Trusses.....	30 per cent.	30	30 per cent.	35 per cent.	35 and 45 per cent.
Tubes, cast.....	30 per cent.	30	1/2 cent per lb.	35 per cent.	35 and 40 per cent.
Tubes, wrought.....	30 per cent.	30	2 cents per lb.	35 per cent.	(See Iron)
Tug buckets, as saddlery.....	30 per cent.	30	30 per cent.	30 per cent.	35 per cent.
Turmeric.....	Free	5	Free	Free	Free
Turpentine, spirits of.....	10 cts. p. gal.	10	10 cts. p. gal., or 20 p. c.	15 cents per gal.	30 cents per gal.
Turquoises.....	7 per cent.	10	5 per cent.	50 per cent.	10 per cent.
Turtle, green.....	20 per cent.	20	30 per cent.	20 per cent.	20 per cent.
Tweezers, all.....	30 per cent.	30	30 per cent.	35 per cent.	(Steel 45) gold & 40 p. c.
Twine.....	6 cts. per lb.	30	20 per cent.	35 per cent.	Flax 40 p. c., cotton 35 p. c.
Types, metal.....	25 per cent.	20	20 per cent.	25 per cent.	25 per cent.
Types, new.....	25 per cent.	20	20 per cent.	25 per cent.	25 per cent.
Types, old.....	25 per cent.	20	Free	Free	Free
U.					
Ultramarine.....				25 per cent.	25 per cent.
Umber.....	30 per cent.	30	1 cent per lb.	1 cent per lb.	1 cent per lb.
Umbrellas.....	30 per cent.	30	30 per cent.	35 per cent.	No silk 35, silk 50 p. c.
Umbrella furniture.....	30 per cent.	30	30 per cent.	35 per cent.	35 and 40 per cent.
V.					
Valencias, wool.....	40 per cent.	30	12 c. p. lb. and 25 p. ct.	(See Wool)	(See Wool)
worsted.....	30 per cent.	25	30 per cent.	35 per cent.	(See Wool)

APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

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Vanonia nut.....	Free.....	Per ct. 5	Free.....	Free.....	Free.....	Free.....	Free.....	Free.....	
Vanilla, beans.....	20 per cent.	20	15	10 per cent.	10 per cent.	\$3 per lb.	\$3 per lb.	\$3 per lb.	
Varnishes, plants of.....	Free.....	Free.....	Free.....	Free.....	Free.....	30 per cent.	30 per cent.	30 per cent.	
Varnishes, all kinds, value not over \$1.50 per gallon.....	20 per cent.	20	15	20 per cent.	20 per cent.	50 c. p. gall. and 20 p. c.	50 c. p. gall. and 20 p. c.	50 cents and 20 per ct.	
Varnishes, all kinds, value over \$1.50 per gallon.....	30 per cent.	30	24	30 per cent.	30 per cent.	50 c. p. gall. and 25 p. c.	50 c. p. gall. and 25 p. c.	50 cents and 25 per ct.	
Vases, porcelain.....	20 per cent.	40	30	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Vegetables, prepared.....	20 per cent.	40	30	30 per cent.	30 per cent.	20 per cent.	20 per cent.	20 per cent.	
Vegetable substances, unmanufactured, used for beds provided for.....	Free.....	Free.....	Free.....	Free.....	Free.....	10 per ct. and \$5 p. ton	10 per ct. and \$5 p. ton	10 per ct. and \$5 p. ton	
Vegetables, used in dyeing, crude, not otherwise provided for.....	20 per cent.	20	15	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	
Veils, lace, cotton or silk.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Vellum.....	25 per cent.	24	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	
Velvet binding, cotton.....	30 cts. p. lb.	25	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Velvet binding, silk.....	\$2.50 p. lb.	25	19	30 per cent.	30 per cent.	40 per cent.	40 per cent.	(See Silks)	
Velvet cotton.....	30 per cent.	24	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	35 per cent.	
Velvet cotton, silk.....	\$2.50 per lb.	25	19	\$3 p. yd. or less 25 p. ct. }	\$3 p. yd. or less 25 p. ct. }	(See Silks)	(See Silks)	(See Silks)	
Velvet cotton, silk not chief value.....	20 per cent.	20	15	10 per cent.	10 per cent.	10 per cent.	10 per cent.	10 per cent.	
Velvet, figured, in strips for buttons.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Velveteens, cotton.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Veneering rods.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Venetian red, in oil.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Venison hams.....	3 cts. per lb.	20	15	2 cents per lb.	2 cents per lb.	2 cents per lb.	2 cents per lb.	2 cents per lb.	
Veratrine, medicinal preparation.....	20 per cent.	20	24	30 per cent.	30 per cent.	40 per cent.	40 per cent.	40 per cent.	
Verdigris.....	20 per cent.	20	15	10 per cent.	10 per cent.	6 cents per lb.	6 cents per lb.	6 cents per lb.	
Vermilion.....	20 per cent.	20	15	20 per cent.	20 per cent.	20 per cent.	20 per cent.	20 per cent.	
Vermorell.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Vermilion, cast-iron vessels, not otherwise specified.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Vessels, cast-iron vessels, not otherwise specified.....	1½ ct. per lb.	30	24	1 cent per lb.	1 cent per lb.	14 cent per lb.	14 cent per lb.	14 cent per lb.	
Vestings, cotton.....	30 per cent.	30	24	30 per cent.	30 per cent.	35 per cent.	35 per cent.	35 per cent.	
Vests.....	30 per cent.	25	24	30 per cent.	30 per cent.	30 per cent.	30 per cent.	30 per cent.	
Vinegar.....	50 per cent.	30	24	30 per cent.	30 per cent.	6 cents per gallon.	6 cents per gallon.	6 cents per gallon.	
Vinegar.....	8 cts. p. gall.	30	24	6 cents per gallon.	6 cents per gallon.	10 cents per gallon.	10 cents per gallon.	10 cents per gallon.	





APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Wines, value not over 50 cents per gallon.....			<i>Pr. ct.</i>					20 c. p. gal., & 25 p. c.	
Wines, value over 50 cents per gal- lon, and not over \$1.....								50 c. p. gal., & 25 p. c.	
Wines, value over \$1 per gallon.....		35	19	2 cts. p. lb. and 15 p. ct.			(See <i>Iron</i> ).....	\$1 per gal., & 25 p. c.	
Wire, bonnet or cap, covered with silk brass.....		30	24	30 per cent.....			35 per cent.....	(See <i>Iron</i> ).....	
all other.....		30	24	2 cts. p. lb. and 15 p. ct.			35 per cent.....	55 per cent.....	
Wood, bar.....		5	Free.	Free.			Free.....	Free.....	
Brazil.....		5	Free.	Free.			Free.....	Free.....	
Brazilletto.....		5	Free.	Free.			Free.....	Free.....	
camwood.....		5	Free.	Free.			Free.....	Free.....	
carmagnay.....		5	Free.	Free.			Free.....	Free.....	
chessmen.....		30	24	30 per cent.....			35 per cent.....	35 per cent.....	
dye, all in sticks.....		5	Free.	Free.			Free.....	Free.....	
ebony and granadilla.....		20	8	20 per cent.....			20 per cent.....	20 per cent.....	
fire.....		5	Free.	Free.			Free.....	Free.....	
fustic.....		5	Free.	Free.			Free.....	Free.....	
goncallo, aloes.....		30	24	20 per cent.....			20 per cent.....	20 per cent.....	
jacks.....		30	24	30 per cent.....			35 per cent.....	35 per cent.....	
lignumvitæ.....		30	8	Free.			Free.....	Free.....	
log.....		5	Free.	Free.			Free.....	Free.....	
Nicaragua.....		5	Free.	Free.			Free.....	Free.....	
Pernambuco.....		5	Free.	Free.			Free.....	Free.....	
quassia crude.....		20	15	Free.			30 per cent.....	50 per cent.....	
queen's wood.....		5	Free.	Free.			Free.....	Free.....	
red.....		5	Free.	Free.			Free.....	Free.....	
red sanders.....		5	Free.	Free.			Free.....	Free.....	
rosa, sahin, cedar, mahogany, and tul cabinet.....		20	8	Free.			Free.....	Free.....	
Rio de la Hache.....		5	Free.	Free.			Free.....	Free.....	
sandals, in sticks, dust or powder.....		5	Free.	Free.			Free.....	Free.....	
Santa Martha, and other dye-woods.....		3	Free.	Free.			Free.....	Free.....	
unmanufactured, of any kind not enumerated.....		30	24	20 per cent.....			20 per cent.....	20 per cent.....	
all manufactures of, not oth- erwise specified.....		30	30	24 per cent.....			35 per cent.....	35 per cent.....	
Wool, unmanufactured, the value at the last port of export is 12 cents per pound or less, exclusive of charges in such port.....							{ Value 18 cts. or less p. lb., 5 per cent.....	3 cents per lb.....	

Wool, unmanufactured, the value at the last port of export, exclusive of charges in such ports, is more than 12 cents and not over 24 cents per pound.	{	Over 18 cents and not over 24 cents per lb., 3 cents per lb.	6 cents per lb.
Wool, unmanufactured, the value at the last port of export, exclusive of charges in such ports, is over 24 cents and not over 32 cents per pound.	{	Value over 24 cents per lb., 9 cents per lb.	10 cts. p. lb. and 10 p. c.
Wool, as above, value over 32 cents.	{		12 cts. p. lb. and 10 p. c.
Wool, unmanufactured, imported in such a state, by mixture of dirt, &c., as to reduce to 12 cents per pound.	{	Reduced to 18 cts. per lb., 9 cts. per lb.	12 cts. p. lb. and 10 p. c.
Wool, mixed in same bale, if appraised over 24 cents per pound.	{		10 cts. p. lb. and 10 p. c.
Wool of different qualities, in same invoice, all charged at same price, so the average price shall be reduced more than 10 per cent., the whole to pay duty on finest wool in lot.	{		
Wool, imported, scoured, shall pay, in lieu of the above duties, three times the amount of such duties.	{		
Wool, all manufactures of, or of which wool shall be a component material, not otherwise provided for.	{		
As above, if value over \$2 per square yard.	{	18 cts. p. lb. and 30 p. c. 24 cts. p. lb. and 40 p. c. If value over \$1 per lb. and weight under 12 oz. per sq. yd., 18 cts. and 35 per cent. 18 cts. p. lb. and 30 p. c. 24 cts. p. lb. and 40 p. c.	24 cts. p. lb. and 40 p. c.
Woollen bags.	{		
cloth, not otherwise provided for.	{		
Woollen cassimere, not otherwise provided for.	{		
Woollen cloths and cassimeres, if value over \$2 per square yard.	{		
Provided, that goods of like description, composed of worsted, the hair of the alpaca, goat, or other like animals, and weighing over 8 ounces per square yard, shall pay the same duty as on woollen cloths.	{		
Woollen hosiery, all.	{		
flocks.	{	35 per cent. 20 per cent.	30 cts. p. lb. and 30 p. c. 13 cents per lb.



APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
Woolen listings shawls, not otherwise provided for.		<i>Pr. ct.</i>	<i>Pr. ct.</i>				30 per cent.	30 per cent.	
Woolen shawls, if valued over \$2 per square yard.							18 cts. p. lb. and 30 p. c.	24 cents and 40 per ct.	
Woolen clothing, ready-made, and wearing apparel of every description, in whole or in part of wool, made up in whole or part by tailors, seamstresses, or manufacturers.							Value over \$1 per sq. yd., 18 cts. p. lb. and 35 per cent.	24 cents and 45 per ct.	
Woolen endless belts, for paper machines.									
Woolen blankets; g. for printing machines.									
Wool on the skin, raw.							18 c. p. lb. and 30 p. ct.	24 c. p. lb. and 40 p. c.	
Woolen tippets, woven.							30 per cent.	20 c. p. lb., and 35 p. c.	
Worsted shawls, hemmed, not otherwise provided for.							15 per cent.	20 p. cent.	
Worsted, manufactures of or combined wool, not otherwise provided for.							35 per cent.	20 c. p. lb., and 30 p. c.	
Worsted bags.								35 per cent.	
Caps, (not woven).								50 per cent.	
Table covers.								35 per cent.	
Bindings.								50 per cent.	
Hose.								35 per cent.	
Drawers.								50 per cent.	
Plains.								35 per cent.	
Gloves.								50 per cent.	
Knits.								35 per cent.	
Tollinets.								50 per cent.	
Twist.								35 per cent.	
Wove pantaloons.								50 per cent.	
Shirts.								35 per cent.	
Wool, all manufactures of.	40 per cent.	30	24	12 c. pr. lb. and 25 p. c.				35 per cent.	
Wool, and hair of alpaca, goat, other like animals, unmanufactured—	7 cts. or less, 5 p. cent.	Free.	Free.	5 per cent.				35 per cent.	
value, less than 18 cents at 18 cents.	3 cts. per lb. and 30 p. c.	Free.	Free.	10 per cent.				18 c. p. lb., and 30 p. c.	24 c. p. lb., and 40 p. c.
								Val. 18 c. or less, 5 p. c.	
								Val. 18 c., 3 c. per lb.	

18 to 24 cents.	30	3 cts. per lb. and 30 p. c.	24	3 cents per pound.	Val. 24 c., 3 c. per lb.	.....
over 24 cents	30	3 cts. per lb. and 30 p. c.	24	9 cents per pound.	Over 24 c., 9 c. per lb.	.....
Woolen manufactures, value over \$1 per square yard	30	35 per cent.	24	25 cents per pound.	18 c. p. lb., and 35 p. c.	24 c. p. lb., and 40 p. c.
Wool, belts for paper	30	40 per cent.	24	25 cents per pound.	30 per cent.	30 c. p. lb., and 35 p. c.
blankets for printers	30	35 per cent.	24	30 cents per pound.	35 per cent.	20 c. p. lb., and 35 p. c.
bunting and all colored	30	40 per cent.	24	30 cents per pound.	(See <i>Carpeting</i> )	.....
Wool carpets, val. \$1 25 p. yd. or less	30	65 c. pr. yd.	24	40 cents per yard.	(See <i>Carpeting</i> )	.....
Wool carpets, val. over \$1 25 p. yd.	30	65 c. pr. yd.	24	50 cents per yard.	(See <i>Carpeting</i> )	.....
Wool carpets, Brussels and tapestry.	30	55 c. pr. yd.	24	30 cents per yard.	(See <i>Carpeting</i> )	.....
Wool, carpets, treble Ingrain and Venetian.	30	30 c. per yd.	24	30 cents per yard	(See <i>Carpeting</i> )	.....
clothing, ready-made, all kinds.	30	50 per cent.	24	12 c. p. lb. and 25 p. ct.	18 cts. p. lb. and 30 p. ct.	.....
cloths, shawls, and all man- ufactures	30	40 per cent.	24	12 c. p. lb. and 25 p. ct.	Not o. p. 18 c. p. lb. & } 30 p. c., over \$1 18 c. } per lb. and 35 per ct.	.....
delaines, cashmeres, bavege, gray	30	40 per cent.	24	25 per cent.	(See <i>Delaines</i> )	.....
druggets, bockings, felts, and carpetings	30	14 c. per yd.	24	20 cents per yard.	(See <i>Carpetings</i> )	.....
embroideries, webbing	30	40 per cent.	24	20 per cent.	35 per cent.	.....
hats	20	18 cents each	24	20 per cent.	30 per cent.	.....
hat bottles, listing	20	18 cents each	24	15 per cent.	30 per cent.	.....
on the skin	20	3 c. p. lb. and } 30 per ct.	24	15 per cent.	15 per cent.	.....
waste or shoddy	5	Free	24	10 per cent.	30 per cent.	.....
all other unmanufactured.	30	3 c. p. lb. and } 30 per ct.	24	10 per cent.	50 per cent.	.....
Woolen bags	30	40 per cent.	24	30 per cent.	18 c. p. lb. and 30 p. ct.	.....
cassimere	30	40 per cent.	24	12 c. p. lb. and 25 p. c.	35 per cent.	.....
Woolen stockings, bindings, mitts, gloves, floor cloth or hosiery	30	40 per cent.	24	30 per cent.	35 per cent.	.....
Woolen and worsted yarn, finer than No. 14	30	30 per cent.	19	30 per cent.	35 per cent.	.....
value 50 cents or less, and not finer than No. 14	30	30 per cent.	91	25 per cent.	30 per cent.	.....
value 50 c. and not over \$1.	30	30 per cent.	19	12 c. p. lb. and 15 p. c.	12 c. p. lb. and 30 p. ct.	.....
value over \$1	30	30 per cent.	19	12 c. p. lb. and 25 p. c.	12 c. p. lb. and 30 p. ct.	.....
Worms for silks	30	30 per cent.	24	30 per cent.	35 per cent.	.....
Wormwood, oil of	30	30 per cent.	24	30 per cent.	50 per cent.	.....
Worsted stuff, all piece goods	25	30 per cent.	19	30 per cent.	50 per cent.	.....
and silk shawls	30	30 per cent.	24	30 per cent.	18 c. p. lb. and 35 p. ct.	.....
and silk shawls, hemmed, and silk manufactures of	30	30 per cent.	24	30 per cent.	35 p. c., (See <i>Shawls</i> )	.....
and silk manufactures of	25	30 per cent.	19	30 per cent.	35 p. c., (See <i>Shawls</i> )	.....
all manufactures of	25	30 per cent.	19	30 per cent.	35 p. c., (See <i>Shawls</i> )	.....
Yams	20	.....	15	10 per cent.	10 per cent.	.....
Yarns, coin	20	.....	15	1 cent per lb.	1 cent per lb.	.....
hemp	20	.....	15	4 cents per lb.	5 cents per lb.	.....

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APPENDIX C.—Comparative statement of the rates of duties and imposts, &c.—Continued.

Articles.	1842.	1846.	1857.	1861.	August 5, 1861.	December 24, 1861.	July 14, 1862, and March 3, 1863.	June 30, 1864, and March 3, 1865.	March 14, May 16, and July 28, 1866.
<b>Yarn, cotton</b>	25 per cent.	Per ct.	Per ct.				40 per cent.	35 per cent.	
flax or linen, for carpeting, not over No. 8 len., and valued at 24 cents or less per lb.	30 per cent.							30 per cent.	
as above, val. over 24 cts. p. lb.	35 per cent.							35 per cent.	
jute	25 per cent.						20 per cent.	25 per cent.	
woollen, valued at 50 cents and not over \$1 per pound.	30 c. per lb.						12 c. p. lb. and 20 p. c.	30 c. p. lb. and 25 p. c.	
woollen, over \$1 per pound.	24 c. per lb.						12 c. p. lb. and 30 p. c.	24 c. p. lb. and 30 p. c.	
woollen, value under 50 cents per pound and not over No. 14 in fineness.	16 c. per lb. and 30 p. c.						30 per cent.	16 c. p. lb. and 25 p. c.	
woollen, for carpets, over No. 14 in fineness.	35 per cent.						35 per cent.	35 per cent.	
worsted, valued at 50 cents and not over \$1 per pound.	20 c. per lb. and 25 p. c.						12 c. p. lb. and 20 p. c.	20 c. p. lb. and 25 p. c.	
worsted, value over \$1 per pound.	24 c. per lb. and 30 p. c.						12 c. p. lb. and 30 p. c.	24 c. p. lb. and 30 p. c.	
worsted, value under 50 cts. per pound and not over No. 14 in fineness.	16 c. per lb. and 25 p. c.						30 per cent.	16 c. p. lb. and 25 p. c.	
worsted, for carpets, over No. 14 in fineness.	35 per cent.						35 per cent.	35 per cent.	
untarred, hemp	5 c. per lb.						5 cents per lb.	5 cents per lb.	
<b>Yellow, king's patent.</b>	25 per cent.						25 per cent.	25 per cent.	
berries, (for dyeing)	Free						Free	Free	
chromate of potash.	3 c. per lb.						3 cents per lb.	3 cents per lb.	
citric acid.	10 c. per lb.						10 cents per lb.	10 cents per lb.	
ochre, dry	50 c. p. 100 lbs.						50 cents per 100 lbs.	50 cents per 100 lbs.	
ochre, in oil	\$1 50 per 100 lbs.						\$1 50 per 100 lbs.	\$1 50 per 100 lbs.	
salt of chrome	20 per cent.						20 per cent.	20 per cent.	
spirits	30 per cent.						20 per cent.	20 per cent.	
<b>Z.</b>									
Zaffre	20 per cent.						35 per cent.	20 per cent.	
Zinc nails	30 per cent.	30	24	30 per cent.			14 cent per lb.	35 per cent.	
in pipes, or unwrought	30 per cent.	5	4	1 cent per lb.			14 cent per lb.	14 cent per lb.	
in sheets	10 per cent.	15	12	2 cents per lb.			2 cents per lb.	24 cents per lb.	
oxide of	30 per cent.	30	15	14 cent per lb.			14 cent per lb.	14 cent per lb.	
manufactures of	30 per cent.	30	24	30 per cent.			35 per cent.	35 per cent.	



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APPENDIX D.

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TABLE

COMPARING

*The average wholesale prices of certain leading articles of consumption during the four years 1859-'62, with the currency and the gold prices of the same classes of articles in the month of October, 1866; the premium on gold for the latter period having been assumed at 50 per cent. Prepared for the Special Commissioner of the Revenue, by E. B. Elliott.*

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APPENDIX D.

Table comparing the average wholesale prices of certain leading articles of consumption during the four years, 1859-'62, with the currency and the gold prices of the same classes of articles in the month of October, 1866; the premium on gold for the latter period having been assumed at fifty per cent. Prepared for the Special Commissioner of the Revenue, by E. B. Elliott.

	Four years, 1859-'62.	October, 1866.	Increase or decrease, per cent.	
	<i>Gold.</i>	<i>Currency.</i>	<i>Nominal.</i>	<i>In gold.</i>
Ashes, pot.....	\$5 64	\$9 75	73 inc.	15 inc.
Breadstuffs, wheat flour, Ohio..... bbl.....	5 87½	11 55	97 inc.	31 inc.
rye flour..... bbl.....	3 58	7 15	100 inc.	33 inc.
corn meal..... bbl.....	3 38	5 12½	52 inc.	1½ inc.
wheat, Genesee..... bush.....	1 44	3 07½	114 inc.	43 inc.
rye, northern..... bush.....	79½	1 15	45 inc.	3 dec.
oats, northern..... bush.....	43	56½	31 inc.	12½ dec.
corn, northern..... bush.....	71	98	38 inc.	8 dec.
Candles, adamantine..... lb.....	17½	22½	29 inc.	14 dec.
sperm..... lb.....	35	45	29 inc.	14 dec.
Coal, anthracite..... ton.....	5 43	9 00	66 inc.	11 inc.
Coffee, Brazil..... lb.....	15	18½	23 inc.	18 dec.
Java..... lb.....	18½	26	41 inc.	6 dec.
Copper, sheathing..... lb.....	26	43	65 inc.	10 inc.
Cotton, middling, (mean of 1859-'61). lb.....	11	40½	270 inc.	147 inc.
Fish, dry cod..... cwt.....	3 63	7 94	119 inc.	46 inc.
mackerel..... bbl.....	14 90	18 50	22 inc.	19 dec.
Gunny cloth.....	11 74	32 00	173 inc.	82 inc.
Gunpowder, rifle..... 25 lbs.....	5 50	7 50	35 inc.	10 dec.
shipping..... 25 lbs.....	3 34	5 50	65 inc.	11 inc.
Hemp, Manilla..... ton.....	7 80	16 13	107 inc.	38 inc.
Hides, La Plata..... lb.....	23½	21¼	6 dec.	38 dec.
Vera Cruz..... lb.....	20½	16½	21 dec.	47 dec.
Indigo, Manilla..... lb.....	93½	1 32	41 inc.	6 dec.
Iron, English pig..... cwt.....	24 26	52 00	114 inc.	43 inc.
common English bar..... cwt.....	47 65	101 00	131 inc.	54 inc.
sheet, Russia..... lb.....	14	23½	68 inc.	12 inc.
Lead, pig..... 100 lbs.....	6 00	10 25	71 inc.	14 inc.
Leather, hemlock, sole..... lb.....	22	34	55 inc.	3½ inc.
Molasses, Muscovado..... gal.....	28	51	82 inc.	21 inc.
Cuba, clayed..... gal.....	21¼	46	112 inc.	41 inc.
Nails, cut..... 100 lbs.....	3	7½	150 inc.	67 inc.
wrought.....	4½	8½	106 inc.	37 inc.
Naval stores, spirits turpentine, (mean of 1855-'60)..... gal.....	44½	69½	57 inc.	5 inc.
rosin, common, (mean of 1855-'60)..... bbl.....	1 60	4 25	166 inc.	77 inc.
Oils, whale..... gal.....	51	1 40	174 inc.	83 inc.
sperm, crude..... gal.....	1 37	2 63½	92 inc.	28 inc.
sperm, winter..... gal.....	1 59	2 90	82 inc.	21 inc.
olive..... gal.....	1 21	1 80	49 inc.	1 dec.
linseed..... gal.....	69	1 62	135 inc.	52 inc.
Paints, red lead..... lb.....	7	12½	79 inc.	19 inc.
Provisions, pork, mess..... bbl.....	15 64	32 15	106 inc.	37 inc.
pork, prime..... bbl.....	11 59	29 62½	156 inc.	70 inc.
beef, mess..... bbl.....	6 32	15 50	145 inc.	63 inc.
pickled hams..... lb.....	7½	18	140 inc.	60 inc.
lard..... lb.....	10	17¼	77½ inc.	18 inc.
butter..... lb.....	17½	37	111 inc.	41 inc.
cheese..... lb.....	8½	13½	67 inc.	11 inc.
Rice, ordinary..... cwt.....	5 00	10 00	100 inc.	33 inc.
Salt, Liverpool..... sack.....	89½	1 92½	115 inc.	43 inc.
Turk's Island..... bush.....	21½	47	110 inc.	46 inc.
Soap, Castile..... lb.....	10½	19¼	83 inc.	22 inc.
Sugar, Muscovado..... lb.....	6½	11	76 inc.	17 inc.



Table comparing the average wholesale prices, &amp;c.—Continued.

	Four years, 1859-'62.	October, 1866.	Increase or decrease, per cent.	
	<i>Gold.</i>	<i>Currency.</i>	<i>Nominal.</i>	<i>In gold.</i>
Tallow, American.....lb.....	\$0 09 $\frac{1}{2}$	\$0 13	39 inc.	7 dec.
Teas, Young Hyson.....lb.....	38	97 $\frac{1}{2}$	157 inc.	71 inc.
Souchong.....lb.....	32 $\frac{1}{2}$	75	131 inc.	54 inc.
Imperial.....lb.....	46 $\frac{1}{2}$	1 17 $\frac{1}{2}$	153 inc.	68 $\frac{1}{2}$ inc.
Whalebone.....lb.....	78 $\frac{3}{4}$	1 52 $\frac{1}{2}$	94 inc.	29 inc.
Wool, common.....lb.....	39 $\frac{1}{4}$	50	27 inc.	15 dec.
merino.....lb.....	48 $\frac{3}{4}$	62 $\frac{1}{2}$	29 inc.	14 dec.
pulled, No. 1.....lb.....	32 $\frac{1}{4}$	35	8 $\frac{1}{2}$ inc.	27 $\frac{3}{8}$ dec.
Estimated general average.....	.....	.....	85 inc.	23 inc.

This table may be read thus: The average price of *muscovado sugar* for the four years, 1859-'62, was six and one-fourth ( $6\frac{1}{4}$ ) cents per pound in gold, and in October, 1866, eleven (11) cents per pound in currency; showing, therefore, a nominal (or currency) increase of seventy-six (76) per cent. upon the earlier price; or, reduced to a gold valuation, an advance of seventeen (17) per cent.

According to the above table the general average rate of advance in price of the leading articles of consumption enumerated has been, in currency, about eighty-five (85) per cent.; or, reduced to a gold valuation, twenty-three (23) per cent. The average rate of premium obtaining on gold for the month of October, 1866, was forty-eight and one-third ( $48\frac{1}{3}$ ) per cent., but, for convenience of computation, has been herein assumed as fifty (50) per cent.

The currency prices of the sixty leading articles of consumption specified above do not appear, in general, to have been sensibly augmented until after the close of the year 1862, although the suspension of specie payments occurred in January of that year. Certain commodities, however, as cotton and naval stores, were advanced in price at once with the commencement of hostilities; and the comparison, as regards these commodities, of the present (October, 1866) with the earlier prices, has been made with reference to quotations prior to the time of such advance.

Of these enumerated articles, there appears to have been a decline of prices, reckoned in *currency*, only in regard to hides (La Plata and Vera Cruz.) Reduced to a *gold* standard, the number of specified articles on which the prices appear to have declined is much larger, amounting to nearly thirty (30) per cent. of the entire number, to wit: On the articles of rye, oats, corn, candles, (adamantine and sperm,) coffee, (Brazil and Java,) mackerel, gunpowder, (rifle,) hides, (La Plata and Vera Cruz,) indigo, olive oil, tallow, and wool, (common, merino, and pulled, No. 1.)

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APPENDIX E.

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The accompanying is an Exhibit of some eight or nine of the leading industrial products of Massachusetts for the State fiscal years 1854-5 and 1864-5, respectively, as shown by the State Census for those years.

Prepared for the Special Commissioner of the Revenue, by  
E. B. Elliott.

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## APPENDIX E.

*Table showing the number of hands employed in the manufacture of, the amount of capital invested in, and the value of certain products of industry in Massachusetts, for the State fiscal years ending May 31, 1855 and 1865, respectively. From official State returns, revised and corrected.*

Products.	CAPITAL INVESTED.		HANDS EMPLOYED.		VALUE OF PRODUCT.	
	1855.	1865.	1855.	1865.	1855.	1865.
	<i>Gold.</i>				<i>Gold.</i>	<i>Currency.</i>
Cotton goods .....	\$31,961,000	\$33,293,986	34,787	23,678	\$26,140,538	\$54,436,881
Calico .....	1,980,000		1,157		5,213,000	17,792,681
Woolens .....	7,305,500	14,735,830	10,090	18,433	12,105,514	48,430,671
Paper .....	2,564,500	3,785,300	2,630	3,554	4,141,847	9,008,521
Rolled and sheet iron, and nails.....	2,342,825	2,827,300	3,025	3,194	5,512,816	8,036,502
Clothing .....	2,770,600	4,634,440	22,867	24,722	9,061,896	17,743,894
Leather .....	4,152,426	4,994,933	3,143	3,847	10,934,416	15,821,712
Boots and shoes .....		10,067,474	74,326	55,160	37,489,933	52,915,243
Fisheries, mackerel and cod .....	3,696,436		3,707,761	10,551	2,829,640	6,968,216
Total products specified.....	*56,773,287	†78,047,024	162,576	†144,106	113,429,530	227,154,331
	‡54,793,287	‡67,979,550	†161,419	.....	*75,939,607	†209,362,640

\*Not including boots and shoes. †Not including calico. ‡Not including calico and boots and shoes.

*Table comparing the number of hands employed, the amount of capital invested, and the value of certain products of industry in Massachusetts, for the fiscal years ending May 31, 1855 and 1865, respectively, deduced from the foregoing official returns.*

Products.	No. of hands employed in 1864-5, to 100 in 1854-5.	Value of products in 1864-5, to \$100 in 1854-5.		Amount of capital invested in 1864-5, to \$100 in 1854-5.	
		In currency.	In gold at \$2.07.*	In currency.	In gold assumed at \$1.25 at dates of investment.†
Cotton goods (exclusive of calico) .	69	\$208	\$100‡	\$104	83
Calico .....	67	265	128	.....	.....
Woolens .....	183	400	193	202	162
Paper .....	135	218	105	148	118
Rolled and slit iron and nails.....	105	146	71	121	97
Clothing .....	108	196	95	167	134
Leather .....	122	145	70	120	96
Boots and shoes .....	74	141	68	.....	.....
Fisheries (mackerel and cod).....	109	246	145	100‡	80
Total products specified .....	89	200‡	96‡	124	99‡

This table may be read thus: The number of hands employed in the manufacture of *paper* during the fiscal year 1864-5 (ending May 31,) to 100 so employed in 1854-5, was 135. The entire value of the *paper* produced in 1864-5, to \$100 worth produced in 1854-5, was, nominally, \$218; or, reduced to a gold valuation, \$105, (the currency price of gold for the fiscal year ending May 31, 1865, having been \$207 per \$100.) The amount of capital invested in the manufacture of *paper* in 1864-5, to \$100 in 1854-5, was, nominally, \$148; or, at a gold valuation, \$118, (the average currency price of gold at the probable dates of investment of capital being assumed at \$125 per \$100.)

\*The average currency price of \$100 gold during the State fiscal year ending May 31, 1865, derived from the highest and lowest values quoted in each month, was \$207.

†The larger part of the capital employed in these manufactures was, doubtless, invested prior to the suspension of specie payments, and, consequently, at a gold valuation. We have no adequate means for determining what proportion of the investments was made subsequent to such suspension; but roughly assume the average currency price of \$100 gold, at the dates of investment, to have been \$125.



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APPENDIX F.

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REPORT

OF THE

DIRECTOR OF THE BUREAU OF STATISTICS,  
TREASURY DEPARTMENT,

ON THE

PRESENT PROGRESS OF SHIP-BUILDING IN THE UNITED STATES.

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COMMUNICATED BY THE SECRETARY OF THE TREASURY TO THE SPECIAL  
COMMISSIONER OF THE REVENUE.

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REPORT  
OF THE  
DIRECTOR OF THE BUREAU OF STATISTICS  
ON  
SHIP-BUILDING IN THE UNITED STATES.

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TREASURY DEPARTMENT,  
*Washington, November 15, 1866.*

SIR: The accompanying report of the Director of the Bureau of Statistics on the present progress of ship-building in the United States is referred to you for consideration.

I am, sir, yours respectfully,

HUGH McCULLOCH,  
*Secretary of the Treasury.*

HON. DAVID A. WELLS,  
*Special Commissioner of Revenue.*

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TREASURY DEPARTMENT,  
*Bureau of Statistics, Washington, November 15, 1866.*

SIR: In accordance with your request that I should make personal inquiries concerning the present progress of ship-building in the United States, I left Washington on the 6th October, and visited successively the principal ship-building ports on the Atlantic. The following is the result of my observations:\*

Ship-building, as a branch of American industry, has to a considerable extent passed away. This is owing to the fact that vessels can now be constructed more economically in other countries. The class of ships which cost in this country in the neighborhood of \$100 (currency) per ton, to build and equip ready for sea, do not cost above \$40† (gold) per ton to build and equip ready for sea in British North America.

As vessels bearing foreign flags are free to compete in the foreign carrying trade of this country with vessels bearing the American flag, and as from their

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\* It might be thought that the Statement of Vessels Built during the year, which is derived from the returns of the customs collectors, to whom application is made for register or enrollment, and which appears in the "Annual Report of Commerce and Navigation," furnishes a sufficient indication of the progress of this industry. But this is far from being the fact. A vessel finished in the fiscal year 1866, for instance, may have been commenced in 1863, 1864, or 1865; and thus a decadence of the interest commencing in any of these years may not be observable, from the annual statistics of vessels taking out registers, until several years afterwards.

† So stated by various ship-builders in Maine, though I have since been informed by the United States Consul at Halifax, N. S., Mr. M. M. Jackson, that the price of first class ships had become somewhat higher.

lesser cost they are able to carry freight on cheaper terms, this vast trade\* has for the most part fallen into their hands.

By the law of March 1, 1817, virtually confining the domestic commerce of this country to vessels carrying the American flag, this foreign competition is shut out from participation in our coasting trade. The carriage of merchandise coastwise thereby commands a higher proportionate recompense from shippers of freight than its carriage to and from other countries; and upon this circumstance alone appears to rest nearly all that remains of American commerce on the seas. By the law of February 18, 1793, the pursuit of American foreign commerce in foreign built vessels owned by citizens of the United States is virtually forbidden; hence whatever ship-building is now being carried on is mainly either of coasting vessels or of vessels for river and lake navigation.

From the commerce and navigation reports prepared under my supervision, there appears to be some improvement in the aggregate of American tonnage entering and clearing from our ports outward this year over last. The following table exhibits the movement for the past seven years:

\* Statement showing estimated value of American foreign carrying trade.

Year.	Am't of registered tonnage on June 30.	Estimated specie value per ton.	Aggregate specie value of tonnage in millions of dollars.	Estimated specie value of gross yearly earnings, being 33 $\frac{1}{2}$ per ct. of value in millions of dollars.
1860.....	2,546,237.09	\$40	101.8	33.9
1861.....	2,642,627.81	35	92.5	30.8
1862.....	2,291,251.19	35	80.2	26.7
1863.....	2,026,114.16	35	70.9	23.6
1864.....	1,581,894.47	40	63.3	21.1
1865.....	1,602,583.00	45	72.1	24.0
1866 [New measurement tonnage only].....	1,108,530.00	50	55.4	18.4
1866 [Old measurement tonnage. Believed to exist for the main part only on paper.].....	384,394.53	50	19.2	6.4

Statement showing estimated value of American coastwise and inland carrying trade.

Year.	Amount of licensed and enrolled tonnage on June 30.	Estimated specie value per ton.	Aggregate specie value of tonnage in millions of dollars.	Estimated specie value of gross yearly earnings, being 33 $\frac{1}{2}$ per ct. of value in millions of dollars.
1860.....	2,807,631.33	\$40	112.3	37.4
1861.....	2,897,184.93	37 $\frac{1}{2}$	108.6	36.3
1862.....	2,820,913.29	40	112.8	37.6
1863.....	3,128,941.31	45	140.8	46.9
1864.....	3,404,505.32	50	170.2	56.7
1865.....	3,494,198.00	60	209.7	69.9
1866 [New measurement only, all the vessels in this trade having been admeasured under the new law.].....	2,259,947.00	60	135.5	45.1

*Foreign commerce of the United States.\**

Fiscal year.	AMERICAN VESSELS.			
	Entered.		Cleared.	
	No.	Tons.	No.	Tons.
1860† .....	12,206	5,921,285	12,632	6,165,924
1861† .....	11,251	5,023,917	11,079	4,889,313
1862† .....	10,805	5,117,685	10,451	4,961,818
1863† .....	10,044	4,614,698	9,529	4,447,261
1864† .....	7,799	3,066,434	7,977	3,090,948
1865† .....	8,324	2,943,661	8,434	3,025,134
1866‡ .....	8,846	3,372,060	8,644	3,383,176

Fiscal year.	FOREIGN VESSELS.			
	Entered.		Cleared.	
	No.	Tons. All old meas.	No.	Tons. All old meas.
1860† .....	10,725	2,353,911	10,912	2,624,005
1861† .....	10,709	2,217,554	10,586	2,262,042
1862† .....	10,438	2,245,278	10,415	2,376,999
1863† .....	11,917	2,640,378	12,528	3,064,023
1864† .....	14,942	3,471,219	15,039	3,741,131
1865† .....	14,417	3,216,967	14,999	3,595,123
1866‡ .....	17,587	4,410,424	17,490	4,438,384

Fiscal year.	TOTAL VESSELS.			
	Entered.		Cleared.	
	No.	Tons.	No.	Tons.
1860† .....	22,931	8,275,196	23,594	8,789,929
1861† .....	21,960	7,241,471	21,665	7,151,355
1862† .....	21,243	7,362,963	20,866	7,338,817
1863† .....	21,961	7,255,076	22,057	7,511,284
1864† .....	22,741	6,537,653	23,016	6,832,079
1865† .....	22,471	6,160,628	23,433	6,620,257
1866‡ .....	26,433	7,782,484	26,134	7,821,560

But this conclusion is perhaps fallacious. Since the fiscal year 1864 our tonnage accounts have been kept in "tons" by the new measurement. (Act approved May 6, 1864.) They were previously kept in "tons" by the old

\* There are some American vessels trading between foreign countries and away from the United States altogether, but of these no statistics have been hitherto attainable.

† Old measure.

‡ Mixed measure, mostly old.

§ Mixed measure, mostly new.



measurement. (Act March 2, 1799.) Not only do these "tons" differ, the old measurement ton being divided into ninety-five parts, and the new measurement ton into one hundred parts, but the methods of measurement enjoined respectively in the two laws are very different, and many portions of a vessel—for instance, the enclosed spaces on the upper decks of a steamboat—are now reckoned a part of her tonnage, which were not before. The relation between old measurement and new measurement differs with almost every difference in the build of vessels, and it is difficult to arrive at a satisfactory average for our foreign tonnage, including as it does considerable steamboat tonnage with Canada. Ten to fifteen per cent., however, I think would cover the ground; that is to say, the average of American vessels in the foreign trade will, upon readmeasurement under the new law, count from ten to fifteen per cent. more "tons" than they did before.

As shown by the following table, more than half of our present "foreign trade," if the official figures are correct, is with British North America. This trade is mainly done in steamboats,\* and these vessels measure sometimes double as much under the new law as under the old. I would like to speak more definitely on this point, but as yet no complete statistics on the subject have been received at this Bureau, although due inquiries have been made.—(See Supplement 1.)

*United States foreign tonnage, 1866.*

	Entered from—		Cleared to—	
	Vessels.	Tons.	Vessels.	Tons.
Canada .....	4, 554	1, 481, 049	4, 203	1, 353, 421
Other British North American possessions on the Atlantic .....	799	209, 673	760	246, 218
Other British North American possessions on the Pacific .....	262	56, 887	269	71, 060
Total British North America .....	5, 615	1, 747, 609	5, 232	1, 670, 699
Other foreign tonnage of the United States .....	3, 029	1, 635, 567	3, 614	1, 701, 361
Total foreign tonnage of the United States.	8, 644	3, 383, 176	8, 846	3, 372, 060

Bearing these facts in mind, our foreign tonnage does not appear to have improved, nor indeed changed at all since 1864, the year of the second great falling off subsequent to 1860; the first one having been 1861. It would seem that in 1861 and 1864, we lost all our best sea-going ships, and that since the last-named year, though the amount of our foreign trade has increased in specie value,\* our American tonnage has remained inert.

\* It is worthy of note that the tonnage of ferry-boats between the United States and the Canadian lake ports is included in the summary of our foreign trade, and that no distinction is made in our accounts between vessels in cargo and vessels in ballast; so that it will probably be revealed, on close examination, that our real foreign tonnage is for both of these reasons far below the nominal. (See Supplement 2.)

*\* Specie value of imports and exports combined, in millions of dollars.*

In 1860.....	700	In 1864.....	519
1861.....	533	1865.....	421
1862.....	381	1866.....	839
1863.....	459		

It is proper here to remark that from the appearance of some of the "Annual Reports on Commerce and Navigation," from which these figures were deduced, too much reliance ought not to be placed on their entire correctness.

From the increase in the *number* of vessels indicated in the above tables, these conclusions seem to be superficially reached, but such is not the fact. We now employ smaller (because generally older and cheaper) vessels in our ocean traffic.

Of the best ships which remained to us after 1863, many have since been either sold abroad, lost at sea, captured, or worn out,\* and these have been mainly replaced by old vessels previously employed in our coasting trade. No better proof of these statements could be furnished than the figures already given. Our whole foreign carriage in 1860 was done in vessels aggregating 17,064,125 tons capacity, and in 1866, 15,604,044 tons. Commencing with 10,828 vessels, (average entered and cleared,) and 2,488,958 tons (average entered and cleared) in 1860, the foreign vessels engaged in the American carrying trade this year exhibit average aggregates of 17,538 vessels, and 4,424,404 tons. This shows that while the whole tonnage fell off one-twelfth, the foreign vessels increased in their number and tonnage nearly twice. This movement sustained no diminution in 1866. On the contrary, the foreign vessels engaged in trading with us largely increased in 1866 over 1865, or indeed any previous year, both in number and tonnage. So that if with a foreign carrying trade rather under than equal to that of 1860, as indicated by the tonnage capacity of all the vessels employed in it at both periods, a regular and marked increase is observable in the proportion of it shared by foreign vessels, we arrive at a conviction concerning the progress of American tonnage which falls little short of certainty. That conviction has already been stated. Our commerce upon the high seas, at one time so potent a means of acquiring national wealth, and at the same time of exhibiting to the world a proud indication of our growing strength and spreading influence, has fallen to so low a point that while in the year 1853 it was fifteen per cent. greater than that of Great Britain, and maintained a close competition with it up to the year 1861, it had fallen in 1864 to less than half as much, and is now probably not over a third. Furthermore, that while in 1860 two-thirds of our imports and more than two-thirds of our exports were carried in American bottoms, in 1866 nearly three-fourths of our imports and over three-fifths of our exports were carried in foreign bottoms. The accompanying tables furnish the data.

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\* See Commerce and Navigation Reports, 1861, p. 500; 1862, p. 326; 1863, p. 334; 1864, p. 386; 1865, p. 726; and 1866, p. —. During all these years, since 1861, there has been a steady decrease in our registered tonnage.

TABLE OF THE STRICTLY FOREIGN TONNAGE OF THREE NATIONS.

*A statement of the tonnage, respectively, of American, British, and French vessels which entered at, and cleared to, ports of foreign powers in each year since 1820.*

Year.	ENTERED INWARDS.			CLEARED OUTWARDS.		
	American.	British.	French.*	American.	British.	French.*
1821	756, 098	863, 891	-----	804, 947	757, 294	No data.
1822	787, 961	930, 282	-----	813, 748	800, 091	...do.
1823	775, 271	931, 790	-----	810, 761	771, 058	...do.
1824	850, 033	941, 447	-----	919, 278	811, 595	...do.
1825	880, 754	1, 248, 475	243, 531	960, 336	904, 848	247, 260
1826	942, 206	1, 027, 862	247, 308	953, 012	881, 048	228, 719
1827	918, 361	1, 282, 628	244, 174	980, 542	1, 066, 748	226, 932
1828	868, 381	1, 205, 983	237, 841	897, 404	1, 089, 045	199, 678
1829	872, 949	1, 098, 438	221, 537	944, 799	1, 040, 042	187, 626
1830	967, 227	1, 219, 949	235, 907	971, 760	1, 156, 468	156, 338
1831	922, 952	1, 390, 223	225, 330	972, 504	1, 318, 971	214, 493
1832	949, 622	1, 185, 425	292, 983	974, 865	1, 205, 031	236, 736
1833	1, 111, 441	1, 151, 481	262, 109	1, 142, 160	1, 230, 642	233, 295
1834	1, 074, 670	1, 228, 864	319, 006	1, 134, 020	1, 223, 949	316, 175
1835	1, 352, 653	1, 250, 665	327, 595	1, 400, 517	1, 277, 386	335, 562
1836	1, 255, 384	1, 334, 285	407, 945	1, 315, 523	1, 368, 822	402, 516
1837	1, 299, 720	1, 407, 365	471, 590	1, 266, 622	1, 420, 008	453, 231
1838	1, 302, 974	1, 525, 331	526, 743	1, 408, 761	1, 600, 755	496, 152
1839	1, 491, 279	1, 785, 401	596, 459	1, 477, 928	1, 785, 641	581, 049
1840	1, 576, 946	1, 782, 216	577, 492	1, 647, 009	1, 803, 478	522, 563
1841	1, 631, 909	1, 835, 495	536, 234	1, 634, 156	1, 912, 699	512, 105
1842	1, 510, 111	2, 047, 882	513, 316	1, 536, 451	2, 103, 414	473, 291
1843	1, 143, 523	2, 070, 660	462, 815	1, 268, 083	2, 137, 440	414, 998
1844	2, 010, 924	2, 112, 006	501, 056	2, 010, 924	2, 122, 742	434, 039
1845	2, 035, 486	2, 289, 744	No data	2, 053, 977	2, 427, 552	No data.
1846	2, 151, 114	2, 571, 813	701, 855	2, 221, 028	2, 636, 922	580, 331
1847	2, 101, 359	2, 965, 632	716, 628	2, 202, 393	3, 147, 336	637, 770
1848	2, 393, 482	No data	669, 747	2, 461, 280	No data	654, 407
1849	2, 658, 321	...do	730, 408	2, 753, 724	...do	678, 633
1850	2, 573, 016	...do	718, 196	2, 632, 788	...do	710, 469
1851	3, 054, 349	...do	708, 866	3, 200, 519	...do	744, 572
1852	3, 235, 522	...do	735, 527	3, 230, 590	...do	736, 928
1853	4, 004, 013	...do	854, 029	3, 766, 789	...do	911, 164
1854	3, 752, 117	3, 313, 549	921, 186	3, 911, 392	3, 362, 083	1, 011, 611
1855	3, 861, 391	3, 633, 153	1, 006, 419	4, 068, 979	3, 882, 017	1, 042, 279
1856	4, 385, 484	4, 433, 792	1, 191, 424	4, 538, 364	4, 521, 818	1, 215, 154
1857	4, 721, 370	4, 772, 769	1, 356, 687	4, 580, 651	4, 630, 230	1, 375, 082
1858	4, 395, 642	4, 506, 100	1, 286, 870	4, 490, 033	4, 367, 855	1, 274, 219
1859	5, 265, 648	4, 603, 266	1, 328, 322	5, 297, 367	4, 631, 670	1, 401, 164
1860	5, 921, 285	4, 778, 019	1, 345, 396	6, 165, 924	4, 801, 042	1, 437, 898
1861	5, 023, 917	5, 419, 459	1, 434, 778	4, 889, 313	5, 182, 862	1, 468, 461
1862	5, 117, 685	5, 526, 295	No data	4, 961, 818	5, 546, 183	No data.
1863	4, 614, 698	5, 866, 184	...do	4, 447, 261	5, 722, 643	...do.
1864	3, 066, 434	6, 462, 606	...do	3, 090, 948	6, 460, 578	...do.
1865	2, 943, 661	7, 022, 948	...do	3, 025, 134	7, 116, 057	...do.

\* French tonnage included all kinds of fisheries till 183 ; since that date it includes, of fisheries, only whale fisheries.

Statement exhibiting the proportion of the commerce of the United States, in values, which was performed by American and Foreign vessels respectively, 1850-1866.

Fiscal year.	TOTAL IMPORTS.		EXPORTS.				TOTAL EXPORTS.	
	Gold values at foreign place of exportation.		Domestic produce, mostly currency value in the United States.		Foreign merchandise about $\frac{2}{3}$ gold and $\frac{1}{3}$ currency value in U. S.		Mixed gold and currency values in United States, mainly currency.	
	American vessels.	Foreign vessels.	American vessels.	Foreign vessels.	American vessels.	Foreign vessels.	American vessels.	Foreign vessels.
1850.....	\$139,657,043	\$38,481,275	\$89,616,742	\$47,330,170	\$9,998,299	\$4,953,509	\$239,272,084	\$90,764,954
1851.....	163,650,543	52,574,380	137,934,539	58,755,179	14,205,617	7,176,143	152,140,156	66,931,322
1852.....	155,258,467	53,038,388	127,340,547	65,028,437	12,136,390	5,152,992	139,476,937	70,181,429
1853.....	191,688,325	76,290,322	142,810,026	70,607,071	11,663,328	5,339,684	154,473,354	75,947,355
1854.....	215,376,273	86,117,821	176,100,273	75,947,533	15,221,993	8,326,521	191,322,266	84,474,054
1855.....	202,234,900	59,233,620	182,885,249	63,823,304	20,365,313	8,052,980	203,250,562	71,906,284
1856.....	249,972,512	64,667,430	220,291,143	90,295,187	12,004,619	4,373,959	232,295,762	94,669,146
1857.....	259,116,170	101,773,971	232,815,896	106,169,239	18,620,663	5,354,954	251,436,489	111,524,193
1858.....	203,700,016	78,913,134	221,958,732	71,799,547	21,532,556	9,353,586	243,491,288	81,153,133
1859.....	216,123,428	122,644,702	234,322,727	101,571,658	15,295,226	5,599,851	249,617,953	107,171,509
1860.....	228,164,855	134,001,399	262,586,577	110,602,097	16,496,395	10,436,697	279,082,902	121,039,394
1861.....	201,544,055	134,106,098	166,546,339	62,153,147	13,426,394	7,219,033	179,972,733	69,372,180
1862.....	92,274,100	113,497,629	118,187,891	94,881,628	7,235,307	9,634,099	125,423,258	104,515,727
1863.....	109,744,580	143,175,310	122,478,563	183,406,435	9,649,328	16,474,256	132,127,891	199,880,691
1864.....	81,212,077	248,350,818	98,048,322	221,086,817	4,801,027	15,455,913	102,849,409	237,442,730
1865.....	66,322,504	168,111,663	75,623,110	230,683,648	4,121,631	26,268,734	79,744,741	256,952,352
1866.....	110,469,997	327,170,357	209,453,991	341,230,286	4,217,475	10,534,642	213,671,466	351,754,028
Total.....	2,886,509,845	2,002,148,356	2,819,000,657	1,996,272,583	210,991,551	159,927,553	3,169,649,251	2,194,681,411



## THE CAUSE.

The decadence of our foreign tonnage is commonly referred to the war, and the havoc and fear occasioned by rebel privateers. But since these causes ceased to operate, the lowering movement attributed to them continued to prevail, and no such opposite movement as our present commerce would appear to demand has yet indicated itself. On the contrary, while our foreign commerce is sensibly increasing, its profits are even more sensibly being earned by foreign vessels. The carrying trade is greater than ever, but its increase is marked by the increase of foreign flags in our harbors, not by that of American tonnage, the inertness of which is only concealed by the dwindling size and growing decrepitude of the vessels which represent it. These considerations appear to prove that the influence exerted by the late war upon the tonnage of American vessels engaged in the foreign carrying trade has ere this totally ceased. Were this not the case, ship-building, instead of being depressed, would, on the contrary, be very animated, seeing that once the fear of privateering were removed, the demand for vessels would be more than ordinary, and ship-builders would be reaping a harvest of fresh orders. The continued depression of this interest according to the opinions of most of the ship-builders I have seen or heard from is attributed to *the present pressure of taxation*.

## THE REMEDY.

There appear to be four striking methods of remedying this state of affairs.

*First.* To repeal that portion of the navigation act of 1793 which virtually forbids American merchants from running foreign-built ships. Were this provision repealed, our merchants, like those of the free cities of Northern Europe, would be enabled to purchase their vessels where they could purchase them cheapest. But this, while it would doubtless restore, and perhaps more than restore, our lost carrying trade, would furnish no relief to our ship-building interest.

*Second.* To pay such bounties or subsidies to our ship-builders as would make good the difference between the price at which merchants could afford to purchase American-built vessels to run in the foreign trade, and the price at which the builder could construct them at a profit; or to grant such bounties or subsidies to the merchants engaged in running them as would make good the losses they would sustain by reason of the excessive first cost of the vessels. This principle has already found a precedent in the case of the ocean steam-vessels subsidized for special purposes by the government.

*Third.* To remit the duties on all imported, and the internal taxes on all domestic, materials that enter into the construction of a vessel. The relative proportion of the kinds of these materials used in building a first-class ship, as will be seen on reference to the accompanying documents, are, roughly stated, as follows:

Cost of materials in a 1,223 ton ship, worth \$96,650 currency, or about \$80 currency per ton.

Wood material.....	\$26, 950
Iron.....	12, 400
Composition and yellow metal.....	2, 000
Labor.....	25, 100
Cordage.....	11, 000
Other materials.....	5, 000
Other charges.....	3, 400
Other small bills.....	1, 700
Business charges.....	7, 000

Internal revenue tax on hull, spars, and sails . . . . .	\$1, 500
Local tax . . . . .	600
	<hr/>
	96, 650
	<hr/> <hr/>

The only tax that could be directly remitted by the government would be that which is levied upon the finished vessel, and which in this case amounts to \$1,500. To bring the cost of the ship down to \$56 currency per ton, (the equivalent, @140, to the price in gold, \$40 per ton, at which it could now be built in the British provinces,) some \$26,662, besides these \$1,500—in all \$28,162—would have to be thrown off of the cost. To do this in the shape of remissions would, practically, be a somewhat arduous matter, since so far as our internal taxes are concerned, they often arise from the finishing of various stages of progress in the same article, and would therefore be difficult to trace when intended to be remitted. Take iron, for instance. Of this material some \$12,400 worth is used in the construction of a vessel like the one instanced. The iron carries with it taxes from the time it leaves the blast furnace—taxes repeated, too, at every phase of its varied progress—until it is finally wrought into the spikes, nails, screws, shackles, chains, hawsers, capstans, sheet-rings, marlin-spikes, and belaying-pins of a ship. Suppose these taxes were all remitted, how could it be done unless upon the finished articles, and upon these, how could its amount be practically ascertained, and to whom paid? \*

*Fourth.* To lessen the general requirements of the government for revenue without regard to whether such diminution be in imposts or internal taxes.

With these brief preliminary remarks, I respectfully submit the subjoined *verbatim* statements and extracts of letters from the ship-builders themselves.

I have the honor to be, very respectfully, your obedient servant,

ALEX. DELMAR, *Director.*

Hon. HUGH McCULLOCH,  
*Secretary of the Treasury.*

NOTE.—It may be proper to state that some of the following statements and extracts were received, and inserted into this report after the same was written and before it was printed. This accounts for the absence of chronological order in its arrangement.

## SUPPLEMENT 1

### TO THE REPORT OF THE DIRECTOR OF THE BUREAU OF STATISTICS ON SHIP-BUILDING IN THE UNITED STATES.

*Extract from a letter on file in this Bureau, dated December 3, 1866.*

Question. What is generally the amount of difference between old and new tonnage, in other words, the quantitative relation between them—in American vessels engaged in foreign trade?

Answer. I am unable to afford the information sought with any degree of accuracy, but hope to give you such facts and to make such suggestions as may lead you to an approximation. I shall speak first of the different results from old and new tonnage, and the probable relation of the aggregate old to the aggregate new tonnage for the entire commercial marine.

1st. Single-decked vessels on the coast fall short of old admeasurement about 30 per cent. This is about the average. Sailing vessels of the lakes—all single-decked—fall short about

\* A case in point was lately brought to the notice of the Commissioner of Internal Revenue. It related to cordage. This article is declared, by statute, exempt from tax; and the Commissioner having decided that the term only applies to such cords and lines as are intended and used for ships and other vessels, the manufacturers of cordage claimed that when they manufacture coil, it is utterly impossible for them to ascertain to what uses it may be applied. For instance, a coil may be sold to a dealer, and one part of it used on a vessel, and their parts for various other purposes, of which the manufacturer is obviously ignorant.

18 per cent. Canal boats generally fall short 12 per cent., and the freight barges on the western rivers about 20 per cent.

2d. Double-decked and three-decked vessels under new admeasurement exceed the old. Thus the three-decked ship *Queen of the East*, of New York, measured under old tonnage 1,225 tons, and under new, 1,385; an excess of 160 tons, or 13 per cent. of old. Some gain more and some lose, the difference being very wide. This results from the absurd provision of the old law, in assuming the depth of double-decked vessels to be half the breadth.

3d. Lake and river steamers generally exceed the old admeasurement, from the fact that we now measure up to the first deck above the upper deck to the hull.

STEAMER OLD COLONY, OF NEWPORT.

<i>Windlass.</i> (Omit.)	<i>Freight Room and Cabin, 935 tons.</i>
<i>Hull, 1,022 tons.</i>	

The tonnage of the above delineated vessel by the old law is 1,763 tons, and by the new, 1,957; a gain of 11 per cent.

Lake propellers and western river steamers also are largely in excess of old tonnage. Thus the steamer *St. Charles*, of Louisville, Kentucky, gives, old admeasurement, 430 tons, and new, 699 tons; an excess of 63 per cent. over old tonnage.

Thus we have very different results from old and new tonnage measurements in their application to different classes of vessels. If these were the only difficulties we might possibly arrive at the facts sought from the statistics of the tonnage of the country. Unfortunately, our tonnage accounts became grossly inaccurate from causes stated in my report, dated Milwaukee, Wisconsin, November 6, 1866, pages 7 to 12 inclusive and page 15. From "change of port" I have been informed of vessels which stand on the tonnage accounts of four different ports, the proper credits being neglected, or never reported from the proper notifying office. Some ports have now a fictitious outstanding balance under old admeasurement, equal to, or in excess of, the actual tonnage under the new law. In most cases I believe that not a ton of the old balances is in existence. Again, the admeasurement of canal boats and freight barges fell into disuse in consequence of act of July 20, 1846, which removed fees for enrolment and license of such vessels. The enrolment, admeasurement, &c., of these vessels was resumed by order of the Secretary of the Treasury, dated May 10, 1865.

I can now merely suggest a method by means of which you may arrive at a rude approximation to the relation between our aggregate tonnage under old and new admeasurement. Assuming that the outstanding balance under old tonnage September 30, 1866, represents the sum of all the errors in the old tonnage accounts, I would subtract this sum from the total outstanding tonnage under the old law on the 1st of January, 1865, when the new law went into effect. This I should assume as the tonnage of the country on that day. The outstanding balance under the new law June 30, 1866, represents the actual tonnage of the country at the close of the last fiscal year. Deducting from this balance the tonnage of canal boats, (as they were not included in old tonnage,) and you will have the aggregate of all other classes of vessels up to June 30, 1866. This may then be compared with the aggregate of old tonnage January 1, 1865. I think these results should not differ much more than the actual increase of the tonnage of the country, but I fear that the result may not be very satisfactory, from the many causes of error already stated. Mr. G. Moorson, surveyor general for tonnage of England, thinks the aggregate expressions of tonnage under old and new law do not differ widely in Great Britain.

Now as to the particular question asked, viz: "The quantitative relation between old and new admeasurement in American vessels engaged in *foreign trade*." I would reply that the same difficulties exist as already stated for lake and sea-going vessels, both single and double-decked, and steamers. There are, however, other difficulties which I will state.

1st. Probably not over 40 per cent. of our vessels engaged in foreign trade are *exclusively* so employed. They often "run coastwise" for a long time under their register, or else surrender their register and take out an enrolment. Then they take a new register when they again "go foreign."

2d. Vessels on the lakes, by act of June 17, 1864, are allowed to engage in trade with the Canadas, under enrolment and license, so that the tonnage of this class of vessels in foreign trade is not statistically indicated. Registers are granted only in the few cases of vessels going down the St. Lawrence to foreign countries beyond the sea. A vessel may thus on the lakes be at the same time engaged in both foreign and coastwise trade. A large proportion of vessels do thus engage in Canadian trade. It seems, therefore, impossible to give a definite answer to the question propounded without resorting to statistics for years past.

There is probably a need of new regulations, by means of which important statistical data for this kind may be ascertained.



## SUPPLEMENT 2

TO THE REPORT OF THE DIRECTOR OF THE BUREAU OF STATISTICS ON  
SHIP-BUILDING IN THE UNITED STATES.

The following table distinguishes our British North American from our other foreign tonnage  
with countries in this and the other hemispheres:

*Classification of the entries and clearances of American tonnage by hemispheres, and distinguishing British North American from other foreign American countries from and to which such tonnage sailed.*

Fiscal year.	British North American possessions.				Other foreign countries in North and South America.			
	Entered from.		Cleared to.		Entered from.		Cleared to.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
1857 .....	4,207	1,378,790	4,376	1,453,569	4,709	1,498,658	4,526	1,402,035
1858 .....	4,566	1,515,741	4,750	1,606,987	4,243	1,338,764	4,386	1,314,229
1859 .....	5,286	2,166,704	5,631	2,353,843	4,740	1,463,669	4,736	1,466,058
1860 .....	5,565	2,801,338	5,832	2,970,337	4,650	1,514,175	4,703	1,503,895
1861 .....	5,699	2,193,600	5,286	2,322,812	4,311	1,380,366	3,890	1,131,299
1862 .....	5,753	2,734,194	5,568	2,691,373	3,183	921,966	3,153	1,022,478
1863 .....	5,604	2,520,481	5,312	2,441,325	2,946	911,546	2,851	938,333
1864 .....	4,909	1,665,194	5,196	1,769,248	2,184	818,104	2,218	867,475
1865 .....	5,724	1,689,829	5,727	1,700,548	2,096	834,337	2,256	938,878
1866 .....	5,232	1,747,609	5,645	1,670,699	2,611	1,055,544	1,046	523,684

Fiscal year.	Other foreign countries in Europe, Asia, Africa, and Oceania.				Total.			
	Entered from.		Cleared to.		Entered from.		Cleared to.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
1857 .....	2,388	1,843,913	2,230	1,725,047	11,304	4,721,370	11,134	4,580,651
1858 .....	1,932	1,541,137	1,988	1,568,817	10,735	4,395,642	11,124	4,490,033
1859 .....	2,015	1,635,335	1,911	1,477,460	12,033	5,265,648	12,277	5,297,367
1860 .....	1,954	1,605,772	2,147	1,691,690	12,206	5,921,288	12,682	6,165,924
1861 .....	1,841	1,450,010	1,903	1,435,173	11,251	5,023,917	11,079	4,889,313
1862 .....	1,869	1,461,525	1,736	1,247,967	10,802	5,117,680	10,451	4,961,818
1863 .....	1,493	1,182,668	1,366	1,067,605	10,045	4,614,698	9,529	4,447,261
1864 .....	706	582,136	563	454,220	7,799	3,665,434	7,977	3,090,948
1865 .....	504	419,495	451	335,708	8,322	2,943,661	8,434	3,025,134
1866 .....	801	656,923	2,185	1,100,767	8,644	3,383,176	8,846	3,372,660

## STATEMENTS OF SHIP-BUILDERS.

*Donald McKay, esq., East Boston, Massachusetts, October 10, 1866.*

His once famous ship-yard was entirely deserted; not a sound was to be heard; not a single person besides Mr. McKay himself was there. No building materials were to be seen; no vessel was being built; nor had one been in course of construction for over a year. Mr. McKay stated that he formerly had fifteen keels down at a time, now he had not one. There was no sale for American vessels other than the small craft employed in the coasting trade—



a class of vessels he did not construct. First-class ships he formerly built and equipped ready for sea, for from \$65 to \$70 per ton, now the same vessels would cost \$110 per ton; an investment which would afford no profit to the merchants who employed such vessels. The merchants could do better by investing in government securities, which yield 6 per cent. in gold, on currency investments, and which are exempted from taxation. In the British Provinces the same class of vessels can now be built and equipped ready for sea for \$40 to \$50 gold, per ton—about half. And this too, after buying the oak timber in Maryland.\* If this state of affairs continues a few years longer, the nation would not own a vessel which could be used as a war transport in the event of war. All our cotton-carrying is done by foreign vessels. Our tonnage statistics for the main part comprise vessels engaged in coasting and inland navigation; very few sea-going ships. As to ship-building generally, it is the same with others as with himself. The industry is at a stand-still. Those who were engaged in it have gone into something else. He himself was no longer engaged in building vessels, but in carrying freight and passengers in the coasting trade: He was running two steamers to Charleston. He could not sell them, and had nothing else to do but to run them.† As for his workmen they had gone into other trades—some into speculation. He mentioned an enterprising ship-smith who had already become an active stock speculator. The year 1854-'55 was the best year of active ship-building in the United States—say the fourteen months following the beginning of 1854. From 1856 it declined somewhat during 1857, 1858, and 1859. Then it went up again, until 1861 it touched almost as high a point as it had in 1854-'55. During 1862 it declined again, but not so much as it had during 1857, 1858, and 1859. In 1863 it recovered its former level once more, but soon afterwards sunk down much lower than it sunk in 1857 and 1859, and now in 1866 it was almost at an end. The following were the current wages in East Boston of workmen employed in the construction of a vessel, though as he was not employing any himself, he could not speak with exactness: shipwrights \$3 per day; blacksmiths \$3; joiners \$3; caulkers \$4; riggers \$2 50 to \$3; plumbers \$4 50; painters \$2 50; laborers \$2.

He thought the question much more important than the commonly mooted questions of the day, and that more attention should be paid to it. The only remedy he could see for the prevailing state of affairs was to lower the whole mass of taxation. Duties on all foreign articles that go to make up a ship if remitted would only form a temporary relief. The ship-builders would be lifted up for a year or so, but eventually let down again to where they stood to-day. Materials would become cheaper, but wages dearer. The only effectual remedy was to take off a portion of the whole mass of taxation; then we could compete with foreign ship-builders, and more.

The local taxes on a \$100,000 ship in East Boston amounted to about \$1,000, to say nothing of the government taxes. In such a vessel the value of the salt used between the timbers was almost \$500. Sharp-bowed vessels (clippers) would count more in old measurement tons than in new measurement tons. Vessels of medium sharpness would count about five per cent. more in old measurement than in new. Bluff-bowed vessels (cotton-carriers, old vessels, Liverpool-liners, &c.,) would count more in new measurement tons than in old. The cost of insuring vessels averaged about twelve per cent per annum. The profits of the carrying trade in times of prosperity were very large, and they not only furnished employment to merchants and their staffs of clerks and other assistants, to ship-builders and their artificers, to lumbermen, rafters, boatmen, and others engaged in the lumber business, but also to insurance officers and their staffs, to ship officers and sailors, and many other classes of persons.

*Hon. Edward S. Tobey, ship-owner, 99 State street, Boston, October 10, 1866.*

Mr. Tobey stated that there was no doubt about the decadence of ship-building, and stated as reasons for it: First, the high prices of materials, consequent upon high taxes. Second, the sales of vessels by the government. Third, the insecurity of permanent investments generally.

Ship-builders could do with their money something better than invest it in materials and labor. Mr. Tobey is president of the board of trade of Boston, and has been thirty-two years engaged in commercial affairs. Prior to the war, he said we could compete with all nations in constructing vessels; materials were more plentiful here, and we had the reputation, and still have it, of being best skilled in this industry. But the heavy taxation to which we have since been subjected has caused this once important interest to decline. Commerce has suffered more than any other interest. Mr. Tobey expressed the opinion that a remedy can be provided for this state of affairs by legislation. All taxes on materials that enter into the construction of a ship should be remitted, and this includes import duties as well as internal taxes. A system of subsidies should also be extended to steamers engaged in foreign traffic; these subsidies only to last for a short time until those engaged in running the vessels have

\*It was stated by another ship-builder that owing to the comparative remoteness of the locality from which oak timber is procured the price of the latter had not yet responded to the general pressure of taxation to the same extent that other materials and labor had. Hence this timber is yet sold relatively cheaper than the other products of the country.

† One of these, the Theo. Wagner, has since been burnt.

been enabled to compete successfully with foreign ship owners. Mr. Tobey is building two new wooden screw-steamers of three thousand tons each, at Newburyport, to run to Liverpool next spring, and believes that it is the policy of the government to subsidize the line, and thus give a new start to American ocean steam navigation.

*Sylvanus C. Blanchard, esq., ship-builder, Yarmouth, Maine, October 11, 1866.*

Mr. Blanchard built a vessel in 1864, which cost one hundred and thirty-six thousand dollars, of which eighty-one thousand dollars was paid for material, thirty thousand for labor, and twenty-five thousand to the government for taxes in various forms. This was stated in order to show the onerous nature of the taxation which now rests on the ship-building interest. Ship-building as an industry, was clearly on the decline, and it required but a short time longer to see it entirely fade away. The reason of this was the high taxes, and the remedy for it was, in Mr. Blanchard's opinion, the remission of the duties on imports of all imported articles that go into the construction of vessels, and drawbacks on all domestic articles. In answer to the question as to whether, after this had been done, the price of labor would not still remain an insuperable obstacle in the way of low prices, Mr. Blanchard replied that notwithstanding a further rise of wages we could successfully compete with the Provincials in building ships. American laborers work harder, and do more work in the same time than foreigners; and although by taking the taxes off from ship-building materials, and putting them on other things, the cost of the laborer's living would probably be increased, and he would therefore be obliged to demand still more wages than at present, yet ship-builders could still afford to hire him and make money at the business. Mr. Blanchard expressed no opinion as to whether this would or would not tend to transfer to the provinces, or elsewhere abroad, the business of making ship's frames and other finished ship's timbers, which is now carried on in Maryland and Virginia. If by another year the measures suggested, or analogous ones, were not carried into effect by the government, he would not build another ship; but would go out of the business entirely and invest his money in something else. Mr. Blanchard gave the following prices of wages, viz:

Shipwrights, \$2 50 per day; caulkers, \$1 per day; painters, \$2 50 per day; laborers, \$2 per day; mechanics' board, \$4 per week.

*Joseph W. Dyer, esq., ship-builder, Portland, Maine, October 11, 1866.*

Mr. Dyer has no vessels on the stocks. His ship-yard is entirely deserted. No stock of building materials on hand. His capital is engaged in other business, except that which is invested in ship-lofts and ship-yard, and the land they occupy. This portion of his capital is lying idle; and so long as ship-building is at its present low ebb it will have to continue to be idle. He stated that ship-building was all over for the present. It costs too much to build a ship for the builder to be able to sell her or the buyer to run her.

In 1858 he built a first-class ship, equipped, ready for sea, for \$60 a ton. The same vessel would now cost \$85 a ton. He has seen first-class vessels lately sold for \$100 a ton. He thinks that the remedy for this state of affairs lies in legislation; and believes that drawbacks, and remissions of duties on the materials that go into the construction of vessels, would enable American ship-builders to compete with foreigners. Labor is now only fifty per cent. higher than it was before the war. He used to pay caulkers \$3 a day, shipwrights \$2, painters \$2, laborers \$1 50. Besides that, he could sell ships freely at a somewhat better price now, in gold, than he could then. Did not know what proportion of labor, at the prices of to-day, and of materials, *ex-taxes*, enter into the cost of a vessel. He could now hire caulkers at \$4, shipwrights at \$3, painters at \$3, laborers at \$2 to \$2 50. All our foreign trade has been taken from us by foreigners. He has a vessel lying in New York at the present time, and cannot sell her, and there being nothing for her to do, she constitutes idle capital. Did not know at what advance over the selling price of 1860 he could freely sell vessels for now. The few sales that do occur now hardly afford criterions by which to judge of prices. These sales have necessarily to be made at at least fifty per cent beyond the prices of 1860, because ships cannot be built cheaper. Mr. Dyer gave the following as the actual prices of timber lately purchased in Portland: Frames, ready, white oak, \$24 per ton; planking, white oak, \$65 per thousand; decking, white pine, \$33 to \$40 per thousand; knees, hackmatack, 6 inches, \$2; knees, hackmatack, 7 inches, \$3; masts, Susquehanna pine, no price given.

Never was so idle since he was fourteen years of age as he was now; has always been accustomed to build a couple of vessels a year, but was now lying; so to say, on the flat of his back.

*G. W. Lawrence, esq., ship-builder, Portland, Maine, October 11, 1866.*

Mr. Lawrence has one large ship on the stocks; but as there is nothing for her to do, and there appears to be but a small chance of selling her, he is taking no pains to finish her, but is working with a few men, at a leisurely rate, towards her completion. He has no desire to get her ready before three months hence, although, if necessary, he could finish her in two weeks time; indeed he could have finished her six months ago had he chosen, for the vessel was launched nearly a year ago, and he has had no other work on hand. During the war he had considerable government work, built a monitor, &c., but now has nothing to

do in the ship-building line, and no prospect ahead. The ship-building industry is utterly dead; and ship-builders are exhibiting their sound business common sense by investing their capital in other industries.

Mr. Lawrence was not of the opinion that legislation, by remitting duties on imports or allowing drawbacks on domestic material, could afford any remedy for this state of affairs. Suppose the duties on imports of all foreign materials that go into the construction of a ship were remitted, and the internal revenue tax on like materials of domestic growth or manufacture were remitted, it must be very obvious that the taxes and duties on other things would have to be increased, and such increase would probably fall on those things which the laboring classes more immediately consume. Hence labor would rise in price, and the ship-builders be no better off than before; their materials would be cheaper, but their hire dearer. During the interval between the remission of the taxes on ship-building materials, and the rise in wages, there would indeed be a time when the ship-builder would operate with advantage, but this time would not last long. Mr. Lawrence stated that even if all the material of every possible kind which is used in the construction of a ship were entirely freed from taxation, labor would still form one-third of the total cost of a large vessel. He gave the following prices of material and labor, but as he was not employing any at present did not give the prices with entire confidence: Frames, white oak, \$25 a ton; \* planking, white oak, \$20 per thousand †; decking, white pine, \$10 per thousand; knees, hackmatack, 6 inches, \$2 50; knees, hackmatack, 7 inches, \$1.

*Messrs. Wm. & James Drummond, ship-builders, Bath, Maine, October 12, 1866.*

Stated that the ship-building business was at a stand-still. Have two ships, which have been going for two years, and have not realized the bare interest on the capital invested in them.

There is not a new keel being laid in Bath this year, and Bath is known to be the principal ship-building district in the Union. The vessels built here are all large ones, and our foreign trade being at an end, the only trade left for this class of vessels is the coasting trade to our Pacific ports, the coasting trade along the Atlantic board being mainly done by small vessels. A ship of 1,100 tons, which now costs \$100,000, pays to the government in the various forms of taxes imposed on her during her construction \$10,000. Such a ship, costing about ninety dollars a ton, will rate A, No. 1 for nine years. The same ship would cost to build at the present time in Nova Scotia about forty five dollars per ton ready for sea and would rate A, No. 1 for seven years. This difference of rate would be owing to the difference in the material of which the knees were constructed. These gentlemen believe that a remission of the taxes and duties in spite of the cheapness of labor in the provinces, and still dearer labor at home, than at present, would enable American ship-builders to successfully compete with British. One of the greatest industries of this country and one of its greatest glories in times past consisted in the carrying trade and the vessels engaged in it. These vessels were to be seen engaged in the trade in all parts of the world. They are now seen no more. Both as a matter of national pride and of great national moneyed interest, care should be taken that this enormous industry should revive. Messrs. Drummond furnish the following prices of timber and wages in Bath:

Frames, white-oak, per ton, \$ 650; planking, white-oak, per ton, \$65 75. Cost of white-oak planking at Baltimore \$50; freight to Bath, \$14 25, and insurance \$1 50. Susquehanna pine decking, per thousand, \$0. (This comes from Philadelphia, and is noted for its great length, the planks running from sixty to seventy feet in length.)

Mechanics' wages average three dollars per day all round.

*George F. Patten, esq., ship-builder, Bath, Maine, October 12, 1866.*

Mr. Patten stated that the business of ship-building was almost at an end. He had one large steamer nearly ready for sea called the Idaho, which was intended for the Pacific trade, and was to be sailed by a member of his family, but that was all. He had no other vessel building. There was nothing doing; the business was virtually ended. There was no demand for vessels, because the carrying trade was being done by other nations who were free to buy their ships where they pleased. As prices were now, the English completely out-ruled us in this industry. Drawbacks and remissions of taxes and duties would doubtless afford a great relief to the ship-building interest, but in Mr. Patten's opinion not enough relief to effectually revive it. The price of labor was altogether too high to enable us to compete with the Provinces in ship-building. Therefore he did not believe that any remedy could be afforded by legislation. Mr. Patten contemplated removing his capital from the business of ship-building, there being no employment for it in that direction.

He furnished the following prices of materials and labor in Bath:

Frames, ready, white-oak, per ton, \$23; planking, white-oak, per thousand, \$60; decking, white-oak, \$38 to \$40; knees, hackmatack, six inches each, \$2; knees, hackmatack, seven inches each, \$3. Caulkers, per day, \$4; shipwrights, per day, \$3; painters, per day, \$3; laborers, per day, \$2 50.

\* A ton of timber is forty cubic feet.

† Board measure.



*Messrs. E. & A. Sewell, ship-builders, Bath, Maine, October 12, 1836.*

Ship-building is in a bad way; business very dull. Mr. Sewell, one of the partners, drew a gloomy picture of the state of ship-building. Mr. S is of the opinion that drawbacks and remissions will result in permanently reviving the ship-building interests of the United States, notwithstanding the disadvantages with which ship-builders would have to contend, as regards the necessity of paying higher prices for labor than prevails in other countries. American laborers are more active and energetic than others, and we are better skilled in the art of wooden ship-building. Besides this, ships of American build enjoyed a prestige which those of foreign build did not. They are the most approved models, and are more in demand than others. With these advantages on our side and the remission of duties and taxes, ship-building, in Mr. Sewell's opinion, would speedily revive. He stated that in Bath there were local taxes levied on ship-building to the extent of two and one-eighth per cent. on the total assessed value of the ship, at the rate of \$60 per ton. These taxes were for the benefit of the municipality. He had a vessel now building which, when finished, will have paid a tax of this nature to the extent of \$1,700. The yearly cost of insurance on first-class vessels was from eight and a half to nine per cent. in general trade, with extra charges for special cargoes. A vessel which would now cost \$35,000 to build, would have in her \$25,000 of labor and \$75,000 of material. The average age of a ship was twelve years. About ten per cent. would cover the yearly wear and tear and the ordinary repairs of the ship, so that in ten years time the capital laid out on her would be eaten up. The sails used on vessels built in Bath are made in Bath. The duck for the sails is manufactured in Massachusetts. The rigging is made up in Bath from rope made in Boston from Russian hemp. The chains and anchors are imported. The composition and yellow metal was procured in Massachusetts. Salt was always used in ships while on the stocks. It was put in the bottom of the frame to preserve the wood; and for a vessel costing \$100,000 the salt would cost \$1,000.

*Captain N. L. Thompson, ship-builder, Kennebunk, Maine, October 13, 1866.*

Has three ships building; two of them about 1,400 tons each have been on the stocks about a year. The third, a vessel of about eight hundred tons, was laid down this summer. Could have finished these vessels before now, but as there was no sale for them made no hurry; has also three frames, of the size of the ships just mentioned, all ready to be put up, but does not intend to do this before next spring. Captain Thompson explained that these ready-made frames were furnished from the eastern shore of Maryland, where the timber was grown. After being duly seasoned the frames were hewn all ready to be put together, and then sold to the eastern ship-builders, who set them up, joined them together, planked them, and so made a vessel of them. One of the frames mentioned by Captain Thompson was made in Vienna, on the eastern shore of Maryland, the other on the Pamunkey river, Virginia. This practice of buying ready-made frames for vessels is not a common one in all parts of Maine, as the kinds of vessels built there do not always have white oak knees; but in Bath, where first-class ships are built, this is the usual practice. Ships like the two large ones before mentioned, built with hackmatack knees, southern pine from Darien, Georgia, inside and outside, rate A. 1, for seven years, and now cost to build about \$30 a ton. Captain Thompson furnished the following prices of materials:

Frames, ready, white oak, \$27, (cost \$20 a ton in Virginia, and \$3 25 freight;) planking, white oak, \$50 per thousand; decking, white plank, planed, \$50 per thousand;—this planking comes from Philadelphia already planed—knees, hackmatacks, 6 inches, \$2 25; 7 inches, \$3 50.

I use, said Captain Thompson, about \$150 worth of rock salt on a ship of 1,400 tons; that is to say, 40 hogsheds, at \$350 each. My frames being pretty close together do not generally afford room for more; and I cannot conceive how 60 hogsheds of salt could be got between a ship's timbers, unless she was of special build. The ship-building interest is at an entire stand-still. There is no sale for vessels at present. There is no local tax on ship-building in Kennebunk. Captain Thompson furnished the following prices for labor:

Shipwrights.....	\$2 50 per day.
Caulkers.....	3 00 do.
Painters.....	2 50 do.
Laborers on roads.....	1 75 do.
Blacksmiths.....	2 00 do.
Blacksmith's mates.....	1 50 do.

These latter prices are rather less than usual. Captain Thompson explained that ship-building was carried on in Maine, not because the timber used in the construction of the ships was produced there, for such was now much less the fact than formerly, when it had eminently been so, but because skilled labor was cheaper in the small towns in Maine than elsewhere in the States. Mechanics, he said, can live here much more economically than in Portland or Boston. The men of this region can do more work, on account of the climate, than in the warmer regions of the country where the timber used in ship-building is produced, and where working men are not industrious, the climate being against them. In Kennebunk the working-day consists of ten hours, and many of the men work longer, and are paid pro-



portionally more. For example, if a man earns \$3 a day of ten hours, he would be paid \$3 60 for twelve hours. When the weather is colder and the day shorter the men usually work only nine hours, and they then earn but from \$2 50 to \$2 75; that is, the same class of men.

In 1858 I built an A. 1, seven years' ship of 1,040 tons, for \$33,000 ready for sea, fitted completely and over the bar. The same vessel would now cost \$30,000 to build and equip. In one of the fourteen hundred ton vessels before mentioned as now being on the stocks in Captain Thompson's yard, the whole cost of which would be about \$100,000, he computed the amount of labor to be worth between nineteen and twenty thousand dollars, or say one-fifth of the whole cost. One of the most expensive materials which enters into the composition of a vessel is iron in its various forms of utility. Were the duties on imports of those materials which enter into the composition of a vessel remitted, and among them the duties on iron, Captain Thompson believes that we could successfully compete with the British Provinces in ship-building, and once more gain our lost supremacy on the ocean. Were this industry once more transferred to the United States, the labor now employed in the Provinces would come to this country, and a large and desirable accession to our population would ensue. Those local attachments which prevent laborers from leaving Kennebunk, where labor is low, to go to Portland, which is but a short distance off, and where labor is somewhat higher, do not exist so strongly in the British Provinces. Other considerations weaken them. In the Provinces there is already a surplus of laborers, and every man is pushing his fellow. In the United States no such surplus exists. The reason why these laborers do not come here now, is, that taking into consideration the cost of living, they are better off with low wages in the Provinces than with high wages in the United States. Captain Thompson, therefore, believes that a remission of the duties and taxes is the true method of restoring the ship-building interest, and through it the great carrying trade of the United States. He wants no bounties and no favors from the government, nor does he ask for a remission of duties on ship-building materials to the injury of any other interest. But if the whole amount of taxation to be raised is to be lower next year than in the past, as it necessarily must be, he thinks that no more appropriate direction in which to lower it exists than that indicated by the sore necessities of the ship-building trade. If ship-builders are induced any longer to transfer their capital from their peculiar business to others, not only will the carrying trade of the United States come to an enire end, but the country will not be prepared, in case of war, to furnish a man-of-war, or a transport vessel. There are twelve vessels now being built at Kennebunk, of which six are for foreign trade, and six for coasting and fishing. There is very little work being done on the vessels for foreign trade. They were commenced before the present taxation was so severely felt as it is now, and there exists no inducements to finish them rapidly. There continues to be sufficient sale for coasting vessels to encourage the construction of small and cheap vessels; but this is owing to the enforcement of the Navigation Act, which prohibits any other than American vessels from participating in the coasting trade. The result of this is, that although freights cost much more to the merchants than they would if the trade were thrown open to the world, as is now being done in other countries having large sea coasts, a certain kind of encouragement is given to the building of vessels still.

*Joseph Titcombe, esq., ship-builder, Kennebunk, Maine, October 13, 1863.*

The building of first-class vessels was at a stand-still, and the knowledge of the art would pass away unless the great pressure of taxation which now exists is mitigated. It is a pity that the great carrying trade of the ocean should not be participated in by the United States. She was once the principal nation engaged in this lucrative business, but it has slowly, and within the past three years, rapidly, fallen into other hands. Mr Titcombe has two coasters now building at Kennebunk. Is opposed to the granting of subsidies to ship-builders or ship-owners, and agrees with Captain Thompson in believing that a remission of the duties on imported materials, and a remission of taxes on domestic materials employed in the construction of a vessel, if such remission can be made consistently with the demands of the public revenue, is the true remedy for the bad state into which this industry has fallen.

*J. S. Winslow, esq., ship-builder, Portland, Maine, October, 1863.*

The nature of Mr. Winslow's business differed somewhat from that of ship-builders generally. He built ships with very numerous ownerships. His plan of operations, therefore, was somewhat of the co-operative sort. Persons who provided material, stores, &c., for the construction of vessels, and sometimes even those who labored in her construction, were interested in the vessel when completed. Owing to this fact Mr. Winslow has been enabled to continue to build vessels longer than most other ship-builders in Maine; but like the rest, his business has at last come to a standstill. He built four barks last year for the West India trade, and four this year for the same trade, each of 430 tons. They were built to be sold on the account of the owners. They would now no longer pay to build. They will not pay the insurance on them; and Mr. Winslow is about to stop the business. His vessels cost about forty-six dollars a ton, (hull and spurs only,) and sixty-five to sixty-seven completely rigged ready for running. His vessels rate A 1, with a dash. They would have

cost previous to the war thirty-two to thirty-four dollars, hull and spars only.\* Considerable relief was experienced by the shipping interest when the tonnage tax of two and four-tenths cents per ton was remitted by the government. Captain Winslow does not think anything can be done in the way of legislation to remedy the present deplorable state of affairs. He furnished the following prices of materials and labor:

Frames, ready-made, birch, beach, and maple, \$16 per ton; planking, same wood, \$30 per thousand; decking, white pine, \$10 per thousand; knees, (hackmatack,) 6 inches, \$2; 7 inches, \$3; 8 inches, \$4 35; caulkers, \$4 per day; shipwrights, \$3 per day; sailors, \$30 a month and found; captains \$100 a month and found, or sometimes \$15 per month and found, and five per cent. on the gross earnings of the vessel; mates, \$45 to \$50 per month and found.

These prices relate only to the class of vessels built by Mr. Winslow—small vessels for the West India trade.

*The following additional prices of labor, &c., were gathered in Portland:*

Common laborers employed in house-building, among whom were to be observed many French *habitans*, \$2 per day; masons, first class, \$4; common masons, \$2 50 to \$4 per day; carpenters, rude workers, \$2; carpenters to work on girders, \$2 50; house-carpenters, \$3; printers, thirty-five cents per thousand ems; printers on night work, forty cents; plumbers, \$4; board, first class, for clerks, \$7 per week.

The following is the substance of a report which was forwarded to the Bureau of Statistics on the 20th October, 1866, by Captain William Finney, one of the inspectors of vessels at the port of Boston:

*Comparison of prices before and since the war.*

	Before.	Since.
Timber, per ton.....	\$9 00	\$17 00
Oak plank, per thousand.....	40 00	75 00
Deck planking, per thousand.....	20 00	55 00
Ships built and equipped ready for sea, per ton.....	60 00	110 00
Iron, per pound.....	00 02½	00 05½
Metal, per pound.....	00 20	00 36
Skilled labor, per day.....	1 75	3 00
Paints, per pound.....	00 03	00 17
Cargo, per ton.....	00 10	00 12

Sails and rigging cost about three times as much as before the war.

*Mr. Samson, ship-builder, East Boston.*

Not building any ships now. Considerable depression in the business, caused by the high prices of material and labor and the unsettled state of the country. Business men do not know what to invest in, and prefer to take some temporary investment than to put their capital in any permanent shape.

C. A. Laskey, esq., ship-builder, East Boston, stated that the class of vessels he built were of small size. Before the war he was in the habit of building five hundred tons per annum; since the war he had not yet exceeded one hundred tons per annum. Ship-building is now nearly at an end. This has been occasioned by high taxes on materials that enter into the construction of vessels and by the rise in the rate of wages. Vessels of the kind built by Mr. Laskey can be built for forty dollars a ton in the British Provinces, while here they cost one hundred and ten dollars.

*Messrs. McKay & Aldus, ship-builders and machinists, East Boston.*

Before the war they built five thousand tons a year, now they build less than one thousand. The business is very much depressed. This is due to the high taxes, and consequent high wages. The remedy for this would be to allow draw-backs and remissions on all materials used in the construction of vessels. We could then not only build our own vessels in competition with foreigners, but would doubtless build many vessels, war vessels in particular, for foreign nations.

*Messrs. Curtis & Smith, ship builders, East Boston.*

Report that they build as many small vessels as ever. They are all small vessels for the coasting trade, however, and their profits are very much narrowed, and the business is one of a very precarious nature. Under our present high taxes, foreigners can buy timber in this country and build ships with it abroad cheaper than we can ourselves build them at home, because they can supply everything else besides the timber at a much less rate than we can.

\* He said, "we do not generally insure our vessels; do not sheathe them when first built, but only after two or three voyages have been made. The class of vessels we build is very different from the class of large ships built at Bath and elsewhere on the coast."

*Mr. Townsend, ship-builder, East Boston.*

Built before the war five thousand tons a year; now, not over one thousand tons. Ship-building generally is very much depressed, and the building of vessels for foreign trade is at a complete standstill. Timber and oak plank are at almost double the prices they were before the war. Metals, sails, and rigging are at more than double, and labor at nearly double; good materials are difficult to procure; and such vessels as we do build are built in a very poor manner. Many merchants who were formerly located in this country and earned large profits from our foreign carrying trade are now interested, in other countries, with foreign vessels.

*John Taylor, esq., ship-builder, East Boston.*

Built before the war about five thousand tons; since the war, eight hundred tons a year. Could build a capital vessel before the war for sixty dollars a ton, now the same vessel would cost one hundred and twenty dollars a ton. The ship-building interest is very much depressed. This is due to high taxes and the consequent high cost of material and labor, and to the unsettled state of the country.

*Messrs. Curtiss & Tilden.*

Built before the war two thousand tons a year; since the war have built but one vessel, of eight hundred and fifty tons, and that they had not yet sold. Could build before the war for sixty dollars a ton, now one hundred and ten dollars. High duties and taxes are at the bottom of these high prices. Four or five other ship-builders in East Boston have ceased building vessels altogether. In Charlestown no ship-building is going forward.

*Mr. Cutter, ship-builder, of Chelsea,* is doing very little business in the ship-building line.

*Mr. Laskey, ship-builder, of Chelsea,* built, before the war, 4,000 tons a year; now building 1,000 tons. Our carrying trade has fallen entirely into the hands of foreign nations.

*Mr. Stetson, of Chelsea,* is not building any vessels.

*Mr. Lawlor, of Chelsea,* is not building any vessels.

*Mr. Cudworth, of Medford,* is not building any vessels. Used to build 3,000 tons a year. Vessels can now be built in the British provinces for \$50 per ton, and we cannot begin to compete with this.

*Mr. Curtis, of Medford,* is not building any vessels. In the British provinces ship-builders are allowed by government drawbacks and remissions on taxes and duties. Unless something of the sort is done here we cannot hope to compete with them.

*Mr. Foster, of Medford,* is not doing anything.

*Captain Finney* stated, in conclusion, that drawbacks and remissions, in his opinion, were indispensable in order to enable ship-builders of this country to compete with those of other countries. Were this done, ship-building, and the many and varied mechanical interests which are involved in it, would once more revive.

Here Captain Finney's report ends

The following estimate was obtained by the Director of the Bureau of Statistics during his visit to one of the large ship-building ports in Maine. The name of the place and of the ship-builder are omitted by request, as the figures, though slightly rounded afterwards, were taken from the builder's actual books of account.

*Estimate exhibiting the total cost of a Maine built ship of 1,327 tons, new measurement, or 1,223 tons, old measurement.*

## Wood material:

White-oak timber, 600 tons, for frame, ceiling, and beams .....	\$12,000
White-oak plank, 82,000 feet.....	4,000
Freight on timber.....	1,600
Surveyor's fees.....	150
Hard wood, 23,000 feet.....	700
Spruce lumber for lower deck, 21,000 feet.....	400
Pine lumber, 20,000 feet.....	1,000
Spars.....	1,400
Pine de king, 55,000 feet.....	1,700
White-oak and locust trunnels .....	1,000
Norway carlins, 12,000.....	400
Spruce plank and cross bands, 27,000.....	500
Hackmatack knees, and planing same .....	1,800
Black walnut and cherry lumber.....	100
Sundry timber.....	200

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26,950



Iron:	
Cast-iron .....	\$400
Common and refined English iron for fastening ship .....	7,500
Chains and anchors and small chains .....	4,500
	12,400
	12,400
Composition and yellow metal .....	2,000
	2,000
Labor:	
Carpenters' and fasteners' labor .....	14,000
Joiners' labor .....	4,000
Blacksmiths' .....	1,700
Painters' .....	500
Spar-makers' .....	750
Riggers' .....	850
Sail-makers' .....	400
Caulkers' .....	1,300
Carvers' .....	300
Watchmen during building .....	350
Rafting and gondolaing .....	100
Trucking .....	100
Ox-labor: hauling and hoisting .....	750
	25,100
	25,100
Textile material:	
Cordage, bolt rope, &c. ....	400
Hemp and Manilla .....	6,500
Oakum .....	800
Duck .....	3,300
	11,000
	11,000
Other materials:	
Salt (for preserving timbers) .....	1,000
Paints, oils, and glass .....	800
Blocks .....	1,000
Capstans .....	300
Pumps .....	400
Binnacle and compasses .....	150
Three boats .....	300
Water tanks .....	400
Cabin furniture (including bedding) .....	500
Crockery .....	150
	5,000
	5,000
Other expenses:	
Machinist's bill .....	700
Plumber's bill, stock and work .....	1,000
Ship chandler's bill .....	1,700
	3,400
	3,400
Business charges:	
Taxes—internal revenue taxes on hull, spars, and sails .....	1,500
County, State, and Corporation taxes .....	600
Builder's commission (the usual charge, \$3 to \$5 per ton, for use of yard, for personal superintendence, &c. ....)	4,000
Interest account .....	3,000
Sundry small bills .....	1,700
	10,800
	10,800



## RESUMÉ.

Wood material.....	\$26,950	
Iron.....	12,400	
Composition and yellow metal.....	2,000	
Labor.....	25,100	
Coilage.....	11,000	
Other materials.....	5,000	
Other expenses.....	3,400	
Business charges.....	10,800	96,650

*Extract of a letter from W. W. Webb, esq., ship-builder, New York, November 12, 1866.*

I am in receipt of your recent note making inquiries in regard to the number and class of vessels I am building, also causes of the depression in the business of building vessels in this country, and why the British can build the same class of vessels cheaper than we can, and send you the following in reply :

I am completing and building the iron-clad steam propeller ram Dunderberg, for the United States government, tonnage, 6,000 tons; two steamers for coast navigation, principally passenger business between New York and Bristol. Rhode Island, tonnage each, 3,000 tons; and the steamship Celestial Empire, for the Pacific Mail Steamship Company, for mail, passenger, and freight service between San Francisco and China, tonnage, 5,000 tons; total tonnage, (builder's measurement,) 17,000 tons.

One of the great causes which produces the present dullness of trade is the unprecedented and very extraordinary advance, since the commencement of the rebellion in the prices of all materials and labor required for the construction of vessels, ranging, in those composing the major part of the vessel, from 50 to 60 per cent., and for labor about 75 per cent.; to which must be added the well-known fact that less daily and individual labor is returned for the increased wages than formerly, when less wages was paid; the evident disposition of workmen to avoid accountability, the unwillingness of the rising generation to apprentice themselves to mechanical business, and the consequent and increasing difficulty of obtaining skilled labor. Another cause is the fact that new channels of trade have been sought, opened, and continued by our former largest foreign customers, and the fact that nearly all the steerage passenger business, upon which we formerly greatly depended, as well as the first-class passenger and freight business, are now done by foreign steamers, one of which performs as many voyages a year as several of the sailing vessels, with which we formerly did the business, can perform.

To this must be added one important fact never noticed by our government, that other foreign governments, especially Great Britain, long since introduced into her (their) maritime systems, regulations bearing purposely and extremely hard upon, and decidedly hostile to, the passenger trade carried on in American ships, among them the forcing of untimely, unnecessary, and extraordinary repairs to a very large and onerous extent, upon American ships to be done in English ports by their own people, and under their own immediate supervision and direction; and all this without any effort on the part of our own government, so far as I am informed, to counteract them.

The extraordinary high tariff upon foreign manufactures enables those engaged in manufacturing in this country to make enormous profits, which fact has drawn much of the capital heretofore embarked in ship-owning and the labor of the country into manufactories. Labor in the ship-building districts of Europe, as also in the British provinces of North America, has always been nominally much less than in the United States, but formerly the management of the business, the character, general intelligence, energy, and skill of our workmen, proved nearly, if not quite an offset for this nominal difference in rate of wages; but now, that the American youths refuse to apprentice themselves to mechanical business and the foreign element of labor is being largely introduced into the business, and this state of affairs, with the extraordinary high rate of wages at present existing, renders us unable to compete in building and managing vessels with the labor of Europe. The great and decided change in the kind of material used in Europe, especially in Great Britain, where the best merchant vessels are built in Europe, and where iron is very generally substituted for wood, the former being so much cheaper there than wood, and also at present cheaper than wood here, works to the great disadvantage of American commerce and has an all-important bearing upon the subject under consideration.

The kinds of materials used in the British Provinces in the construction of hulls of vessels is of the poorest and cheapest qualities known—very far inferior to those generally used in the United States, [?] resulting in the production of very low priced vessels. This is not only the case now, but has always been so; but heretofore, and until the cost of material and labor advanced so much in this country, we were enabled to successfully compete with colonial built vessels by means of the better quality of material employed and the general superiority of construction. Heretofore most of materials, besides the wood used in the construction and equipment of vessels, were imported at low tariff rates; now, such materials can only be imported at rates so nearly prohibitory that they are being manufactured in this country with extravagant profits, even under the present high cost of labor and raw material.

Another cause of the high cost of material and labor in this country must not be overlooked. The great tendency to speculate in all purchases, engendered by the late rebellion, extended to the timber market, and created in this, as in most other branches of trade, a class of middle men and speculators who contrive to reap profits from both the seller and buyer; and the scarcity of labor, especially in the class of men known as lumbermen, who, earning very low wages, readily embraced in large numbers the offers for enlistment made by our government, enabled these middle men to maintain high prices, and which state of the market still continues to a great degree.

Reduce the present high tariff on bar and sheet-iron and copper, hemp and cordage, canvass, chains and anchors, and the general equipment of vessels, all of which can be done without destroying our manufactures; simply reduce their enormous profits, and we can again successfully compete with foreign built ships and regain a portion of the lost trade, notwithstanding the present high prices of material and labor, for both of which it is hoped the price will eventually fall to a reasonable standard—though, doubtless, if ever again so low as formerly—and the reduction of the tariff will tend greatly to this reduction of wages. Below I hand you the present prices for material and labor, viz:

Live oak per cubic foot, \$1 25 to \$1 75. White oak, 50 cents for straight; 75 cents to \$1 for crooked fluming timber. Yellow pine, 50 to 75 cents. White pine, 35 to 40 cents. Locust, \$1 to \$1 25. Hackmatack, 37½ to 40 cents. Chestnut, 40 to 50 cents. Copper sheathing, per pound, 45 cents; yellow metal, 35 to 38 cents. Copper bolts, per pound, 45 cents. Yellow metal, 35 cents. Composition spike, 33 to 35 cents. Galvanized iron bolts and spike, 10 to 12 cents, and 8 to 10 cents. Carpenters, per day, \$3 75 to \$4 50. Caulkers, \$4 50. Blacksmiths, \$3 to \$4. Painters, \$4. Laborers, \$1 25 to \$2.

*Extract of a letter from Messrs. Webb & Bell, ship-builders, New York, October 31, 1866.*

In reply to your inquiries we give you our opinion, as follows:

1. We are not building anything.
2. Labor and materials are too high priced, and not enough business for vessels.
3. No market for our vessels, as the prices are too high.
4. Labor and materials much cheaper in British Provinces, and taxation much less.
5. We think a combination of all these causes is the reason of depression. The prices of the principal materials used in ship-building are as follows:

Oak timber, 50 cents per cubic foot; white pine timber, 30 cents a 35 cents per cubic foot; yellow pine timber, 40 cents per cubic foot; locust timber, \$1 25 a \$1 50 per cubic foot; chestnut timber, 37½ cents a 40 cents per cubic foot; hackmatack timber, 37½ a 40 cents per cubic foot; live oak timber, \$1 50 a \$2 per cubic foot; cedar timber, 75 cents per cubic foot; bolt iron, \$110 per ton; refined iron, \$120 per ton; Ulster iron, \$150 per ton; yellow metal bolts, 35 cents per pound; copper bolts, 43 cents per pound; composition spikes, 30 cents per pound; copper sheathing, 43 cents per pound; yellow metal sheathing, 32 cents per pound; iron spikes, 7½ cents per pound; oakum, 12½ cents per pound; pitch, \$4 75 per barrel.

We may add that a great many other articles used in building are from 50 to 100 per cent. higher than the same articles were in 1861. The wages of ship carpenters are \$3 25 a \$3 50 when employed on new work; on repairing, \$4 50. Caulkers, \$4 50; blacksmiths, first-class, \$4 50; blacksmiths, second-class, \$3 00, blacksmiths' helpers, second-class, \$1 85 a \$2; painters, \$3 50; riggers, \$4 50; laborers, \$1 75 a \$2.

In answer to your question as to what can be done to relieve ship-builders, we give our opinion that the whole mass of taxation is too high, and any measure the government can adopt to bring down the cost of living will bring down the value of labor.

Merchants will not pay American builders more for vessels than they will pay foreign builders, and in the present state of the country we cannot compete with the latter.

*Extract of a letter from Jacob A. Westervelt, esq., ship-builder, New York, October 4, 1866.*

I would estimate the cost of a vessel of 600 tons, coppered and copper-fastened, ready for service, with all her outfits, to be about \$120 per ton.

Iron work of all kinds, say .....	\$5, 650
Copper bolts, say .....	1, 200
Composition spikes and castings, say .....	1, 500
Wooden materials of hull, say .....	24, 000
Labor building the hull, say .....	13, 200
Joiners' materials and labor, with conveniences for officers and crew only .....	4, 250
Other bills of plumbing, painting, spars, sails, rigging, anchors, chains, boats, casks, copper for bottom, and other outfits, estimated at .....	22, 200
Total .....	72, 000

*Extract of a letter from Messrs. Lawrence & Foulk, ship-builders, Williamsburg, New York, October 28, 1866.*

Enclosed please find our views to the questions asked :

- 1st. We are not building any vessels at present.
- 2d. The reason why trade is dull is owing to the high price of labor and materials.
- 3d. The reason we cannot sell our vessels is on account of their enormous cost.
- 4th. The reason why the British can build their vessels cheaper than we can is our high taxes, labor, and materials.
- 5th. The reason why ship-building is depressed is on account of the currency, and the whole amount of taxation being too high.
- 6th. Oak timber, price 65 cents; in 1860, price 30 cents. Iron per ton, \$100; in 1860, price \$55. White pine, price 33 cents; in 1850, price 16 cents.
- 7th. Wages: ship-carpenters, \$1 50; in 1860, \$3. Caulkers, \$4 50; in 1860, \$3. Blacksmiths, 1st class, \$4 50; in 1860, \$3. Painters, \$4; in 1860, \$1 87. Riggers, \$4; in 1860, \$3. Reduce taxes on everything. That is the only cure.

*Extract of a letter from J. Simonson, esq., ship-builder, New York, October 25, 1866.*

In answer to the questions proposed I would state that I am building one side-wheel steamer for the coaling trade on the south side of Cuba, of about three hundred and fifty tons; also a side-wheel steamer to connect with this one of about one hundred tons. I am also building a schooner, three masted, of 650 tons, for coasting purposes.

In answer to your second question I would state that, owing to the high price of timber, iron, labor, and other materials—say cordage, rigging, sails, &c., on which a tax is laid—it is impossible for us to compete with the Provinces and British builders. One cause is the depreciation of our currency; the other the heavy taxation on iron, hemp, copper, zinc, tin, &c. The lowest prices delivered in New York for oak timber is 55 cents per cubic foot; for white pine 38 cents. The lowest price for common English iron per ton, \$105; lowest price for copper bolts, 43 cents per pound; lowest price for ship-carpenters per day, on new work, is \$4 50; for ship-joiners, \$1; for caulkers, \$5; for blacksmiths, \$3 50; for riggers, \$5; laborers and fasteners, \$2 25.

*Extract of a letter from T. F. Rowland and E. S. Whitlock, esq., ship-builders, Green Point, New York, October 29, 1866.*

In answer to your inquiries as to how many vessels I am building at the present time, and in general as to what are the causes operating to produce the present stagnation in the ship-building industry of the country, the reason for the enhanced cost of American over that of English production, &c., I have to say, I have no contacts for building vessels of any description, at present, and little or no prospect of making any, and I believe most of the ship-builders in and around New York are in about the same situation. I can only account for this state of things by the lack of harmony between Congress and the administration, producing a general distrust and want of confidence in the minds of the commercial community; the unsettled state of affairs at the south preventing northern capitalists from embarking in enterprises for the development of the resources of that section, which would greatly increase the carrying business, to the manifest advantage of the ship-building interest, and, in fact, the general prosperity of the country. The burden of taxation, although very materially lightened by act of Congress of July 13, 1866, releasing the hull proper from assessment, still tends very much to entammel and discourage this important branch of the country's industry; particularly is this true of steamers, where the machinery, which is subject to a tax of five per cent. as a whole, and many of the components thereof to a compound tax, often constitutes fully one-half of the entire outlay necessary to produce the completed vessel.

As a rule, the prices paid by ship-builders for material and labor, compared with what they paid before the outbreak of the rebellion, show an increase of seventy-five or eighty per cent. (currency basis.)

(Letter signed by one of the gentlemen and concurred in by the other.)

*Extract of a letter from E. Burnham, esq., ship-builder, Essex, Massachusetts, October 25, 1866.*

In reply to your communication, I would say that I am only building a schooner of one hundred tons, old style, measuring about seventy-five by the new. The vessel's built here are all of a small class, as we have not sufficient depth of water for large vessels.

There were about thirty schooners built here during the past period of twelve months, their average tonnage being about one hundred and fifteen tons, (old measurement,) which is the rule we continue to sell by. The price has ruled about sixty-five dollars per ton, full hulls and spars, ready for rigging; and the average cost when rigged and ready for sea has been about one hundred and fifteen dollars.



*Letter from Geo. W. Blunt, esq., pilot commissioner, New York, November 2, 1866.*

The first cause of the decay of our shipping interest was due to the fact that, while England was subsidizing steamers to carry out her postal arrangements all over the commercial world, thereby giving her merchants the earliest knowledge of foreign markets, we were doing nothing—of course our tonnage fell off. The second was that England passed laws regulating the qualifications of the officers of her mercantile marine and the equipment of her ships, so that they were better commanded and provided than our vessels. This gave English vessels the preference, as we have not done any legislation in that direction, and, of course, persons chartered the best vessels. The English privateers then gave us the finishing stroke until we became as we are, *i. e.*, our foreign carrying trade gone; and England having the entire control of the markets of the world, there is not now any inducement to build, as we do not supply any foreign market with goods, they being too high here to export.

The price of building—that is another great cause of decay; the wages of laborers are more than twice those of the British Provinces. One of our oldest and most respectable ship-builders shows that in the hull of a vessel of six hundred tons—the whole cost being \$45,550—that the amount paid for labor here—it being \$4 per day and \$1 75 in the British provinces—is in excess of that paid there, (\$7,425,) being one-sixth of the entire cost of the hull. This alone is enough to stop ship-building, without speaking of the greater price of materials.

Now for the revival. Can a mortal raise the dead, except to re-bury it? It is almost as hopeless as that—but let us try; let the government establish or encourage the establishment of postal lines wherever there is any trade—particularly with nations not our equals in skill or knowledge; let it realize boards of commissioners to examine ship-masters and officers of vessels. We have one in New York, of which I am a member, but it has no legal powers, although doing much good. There should be four in the United States, who should have the same powers as those of England; pass a bill the same as the merchants' shipping act of England, and then you will restore confidence in the character of our shipping which will create employment for them at higher rates than are now paid to foreigners. As the country reduces its debt our currency will improve, taxation diminish, and prices fall, so that we can begin to build, and then the good old days will come back.

CUSTOM-HOUSE, BATH, MAINE, COLLECTOR'S OFFICE,

*December 24, 1866.*

SIR: Soon after your visit to Bath, I requested J. Parker Morse, esq., one of our largest ship-owners and builders to furnish me with an estimate of the cost of building a 1,000 ton ship, during the present season, in this place, for the purpose of communicating it to you. His estimate, just received, is as follows:

Hull of ship, 1,000 tons, A 1, seven years, hackmatack top, with pine ceiling, iron fastened, \$50 per ton.

Same, copper-fastened, \$55 per ton.

Same white oak frame, and white oak covering and ceiling, copper fastened, \$60 per ton.

Rigging and sails, masts and spars, top iron work, chains and anchors, boats, and other necessary outfits, not including provisions, \$30 per ton.

Wages of carpenters, caulkers, &c., \$3 per diem in 1866. In 1860 their wages were \$1 75 per diem.

Seven-eighths of the Bath ships are white oak ships.

I am, very respectfully, your obedient servant,

E. S. J. NEALLEY, *Collector.*

Hon. ALEX. DELMAR,

*Director Bureau of Statistics, Washington, D. C.*

CONSULATE OF THE UNITED STATES OF AMERICA AT

HALIFAX, NOVA SCOTIA, *December 17, 1866.*

SIR: I have the honor to enclose herewith answers to the several questions contained in your communication relative to ship-building in this Province.

It will be seen from the statistics and statements furnished that a ship-builder in the British Provinces has a decided advantage over a ship-builder in the United States. This is owing to the fact that in the Provinces labor of all descriptions, the wood materials, and all imported articles required for the construction of a ship, are cheaper, the duty on the latter being only five per cent., thus enabling a ship to be built in Nova Scotia and equipped for sea at about three-fourths of the cost of the same description of vessel built in the United States.

I have the honor to be, sir, your obedient servant,

M. M. JACKSON,  
*United States Consul.*

Hon. ALEXANDER DELMAR,

*Bureau of Statistics, Washington, D. C.*



Question 1. Is ship-building brisk or dull? State the number of ships, size and class of vessels being built, as compared with all of the past five years; also, the flags they are destined to sail under, and the trade they are mainly intended for.

Answer 1. Ship-building in the Province at present is rather dull.

The following tabular statement shows the number of ships built in Nova Scotia during the five years ending December 31, 1865.

Years.	Sloops.	Schooners.	Brigantines.	Brigs.	Barks.	Ships.	Total.	Tons register.	Total value.	Remarks.
1861	.....	.....	.....	.....	.....	.....	216	23,634	\$972,448	The different class of vessels built in the years 1861, '62, '63, '64, are not given in the official returns; but 1865 is a fair criterion to judge from.
1862	.....	.....	.....	.....	.....	.....	201	39,383	1,566,168	
1863	.....	.....	.....	.....	.....	.....	207	46,862	1,962,814	
1864	.....	.....	.....	.....	.....	.....	304	73,038	2,944,320	
1865	1	128	91	19	49	6	294	56,768	2,481,752	

They sail under the British flag, and are intended generally for the European carrying trade.

Question 2. What are the present prices, in gold, per ton of 60 cubic feet, or per 1,000 feet of board measure, of the various sorts of timber principally used in the construction of vessels: white oak frames, ready and not; oak planking, hackmatack knees, 6, 7, and 8 inches; Susquehanna pine, &c.?

Answer 2. The following are the prices of the various kinds of timber principally used in ship-building in this Province, viz: white oak frames, \$20 per ton of 40 feet, \$15 per 1,000 feet; oak planking, \$50 per 1,000 feet; hackmatack knees, 75c., \$1 00, and \$1 25 each; Susquehanna pine, \$30 per 1,000 feet; other pines of good quality, \$25 to \$30 per 1,000 feet; spruce timber, \$6 to \$8 per 1,000 feet; birch and beech, \$3 to \$16; spruce deck-knees, 8 inches, \$1 each.

Question 3. What is the present price, in gold, of other principal materials used in ship-building, such as iron bolts, copper bolts, sheathing, rigging, cables, cordage, &c.?

Answer 3. Chains, 4c. to 4½c. per pound; anchors, 6½c.; copper or yellow metal bolts, 21c.; iron bolts, 2½c.; rigging wire, 11½c.; hemp cordage, 11½c.; oakum, 8½c.; manilla, 16½c.

Question 4. What are the government duties, taxes, or local assessment on materials or finished ships, in gold?

Answer 4. All materials imported for the construction of ships are taxed with a duty of five per cent. This is the only tax or duty imposed.

Question 5. What is the present cost of a first class vessel, equipped ready for sea, per ton, in gold?

Answer 5. The average cost of first class vessels equipped ready for sea is about \$55 per ton, register tonnage.

Question 6. What is the cost of labor, per day of 10 hours, of shipwrights, caulkers, riggers, carpenters, blacksmiths, plumbers, laborers, &c., in gold prices?

Answer 6. The prices per day paid for labor at Yarmouth, the principal ship-building port in the Province, are as follows, viz: caulkers, \$2; carpenters, \$1 50 to \$1 75; riggers, \$1 75; blacksmiths, \$1 75; ordinary laborers, \$1. At Halifax, owing to the increased expense of living, and the small number of men employed in the ship-building business, wages are considerably higher, averaging about \$2 25 per day.

Question 7. What is the price of house rent per year of one and two story houses? What is the price of mechanics' board per week?

Answer 7. House rent averages, in Halifax, from \$100 to \$200 per year. In the country towns where ship-building is carried on, say, for instance, Yarmouth, Barrington, Shelburn, Pictou, &c., rents are much lower, and houses let for from \$50 to \$50 per year. Mechanics pay for board and lodging from \$3 to \$4 per week.

Question 8. What are the retail prices of flour, butter, eggs, beef, coffee, tea, sugar, clothing, boots, shoes, &c., specifying kinds, gold prices?

Answer 8. Flour, extra State, \$1 25 to \$9 per barrel; Canada, superfine, \$3 90 to \$9 per barrel; corn meal, \$4 45; beef, per cwt., \$3 50 to \$10; per pound, 5c. to 12½c.; mutton and lamb, 6c. to 6c. per pound; pork, fresh, 8c. to 10c. per pound; pork, salt, from \$21 to \$24 per barrel; butter, per pound, 20c. to 25c.; cheese, 17c. to 25c.; oatmeal, per 100 pounds, \$3 50 to \$4; eggs, 25c. per dozen; sugar, brown, 7c. to 10c.; tea, 50c. to \$1 per pound; potatoes, 30c. to 40c. per bushel; turnips, per bushel, 30c. to 35c.; coffee, 21c. per pound;

coal, \$5 to \$6 per chaldron; wood, \$3 to \$4 per cord; boots, \$2 50 to \$6; shoes, \$2 to \$3 50. Clothing can be purchased in this province about 25 per cent. cheaper than in the United States.

Question 9. What is the current (not legal) rate of interest for loans of money on landed security, on first-class mercantile paper, on bottomry, and on stock collaterals, respectively?

Answer 9. The current rate of interest in the province on moneys loaned on nearly every description of security, except on bottomry, is six per cent. per annum. On bottomry it is, by special agreement, ranging from 15 to 30 per cent., according to circumstances.

Question 10. What is the rate of insurance on new vessels to the three principal ports to which they commonly sail from Nova Scotia when ready for sea?

Answer 10. Insurance to Great Britain, 2 to 3 per cent. on value of vessel; to the United States, 1 per cent. on value of vessel; to the West Indies, 2 per cent. on value of vessel. Vessels insured on time, 12 months, 13 per cent. on value of vessel.

Question 11. What is considered a "ton" of ship measurement in the Provinces; and what relation does it bear to our old measurement "ton"?

Answer 11. A ton of register measurement is 100 cubic feet, carrying capacity. Carpenters' tonnage and register tonnage are about the same in the Provinces as the present American tonnage, and are measured by the same scale. The old English tonnage was about one-third more than the new measurement in Great Britain and the Provinces.

Question 12. State any other information, pertaining to the subject, which you may have on hand.

Answer 12. The principal ship-building ports in Nova Scotia are Yarmouth, Pictou, Shelburn, Liverpool, and Windsor. Appended will be found a statement of the shipping owned in Yarmouth, together with a list of vessels building and under contract. The larger vessels built in this Province are principally for the European carrying trade, and of the smaller class a number are employed in the West India trade. Annexed is the latest Halifax price current.

*List of shipping owned at the port of Yarmouth, Nova Scotia, January 1, 1866.*

[Those marked thus (\*) are new vessels. Marked thus (†) vessels purchased from other ports.]

Name of vessels.	Tons.	Owners.	Where vessels are at present.
<i>Ships:</i>			
N. & E. Gardner.....	1465	Samuel Killam	At Liverpool loading for Callao.
Research.....	149	Thomas Killam	At Callcutta for London.
Home.....	1271	Samuel Killam	Voyage from Quebec to Liverpool.
Gen. Williams.....	989	G. S. Brown, A. M., S. J., E. D., and J. K. Hatfield.	From Liverpool to Boston.
Frances Hilyard.....	976	John W. Lovitt, John Lovitt, and James J. Lovitt.	From Rio Janeiro to Callao.
Julia.....	894	J. K. Ryerson, N. Moses, S. M. Ryerson, and J. R. Crosby.	At Philadelphia for Antwerp.
Alexandra.....	889	A. C. Robbins, I. Raymond & Co., J. Shaw, and W. H. Townsend & Son.	From Cardiff to New York.
Mary Durkee.....	850	Amasa Durkee, George Durkee, and Amos Crosby.	From Shields to Alexandria, Egypt.
A. & E. Lovitt.....	872	Andrew Lovitt, G. H. Lovitt, Hugh Cann, and W. D. Lovitt.	From Becht aux to New York.
Henry Pelham.....	817	J. W. Lovitt, W. H. Gridley, J. J. Lovitt, and others.	From Liverpool to Aden.
Tyro.....	795	Dennis & Doane, James F. Scott, and N. Blethen	From Bordeaux to New York.
S. L. Tilley.....	755	Thomas Killam and Bowman Corning	At Philadelphia for Antwerp.
C. C. Horton.....	775	Dennis Horton, Jonathan Horton, and A. D. Kelley	At Maulmain for Callcutta.
Speculator.....	747	Thomas Killam and Thomas Killam, jr.	From Mauritius to Callcutta.
Lilian.....	728	Lyman Cann, sen'r, and Lyman Cann, jr.	From Ardrossan to Boston.
Gondola.....	726	D. & J. Horton, J. Flint, R. Hunter, W. H. Gridley, and A. & D. Kelley	From Cardiff to Havana.
Clyde.....	719	N. K. Clemeuts	At New York.
Lydia.....	700	A. C. Robbins, Ira Raymond & Co., J. Shaw, and Thomas Perry	At Antwerp for New York.
Eliza McLaughlan.....	684	A. C. Robbins, Joseph Shaw, T. Perry, and I. Raymond & Co	From Philadelphia to Antwerp.
Mary Raymond.....	678	A. C. Robbins and Ira Raymond & Co.	At Baltimore for United Kingdom.
Fanny Fern.....	622	Lyman Cann, sr., and Lyman Cann, jr.	From Ardrossan to Boston.
Charles J. Baker.....	552	L. E. Baker and John Young	At New York from Buenos Ayres.
<i>Barks:</i>			
Kensington.....	828	Nathan Utley, Estate of Neh. Crosby and others	At London for Boston.
Ada.....	815	B. Murphy, J. Burrell, J. W. Lovitt, and D. Richards	From Baltimore to Lough Foyle.
Precious Levulis.....	808	Dennis & Doane, G. H. Jenkins, B. Tabell, and Pitcher & Blethen	From Cardiff to New York.
Susan M. Dudman.....	745	W. K. Indman and Samuel Brown	From Ardrossan to Boston.
W. H. Jenkins.....	721	L. E. Baker and John Young	At St. Thomas for Savannah.
Agnes M. Lovitt.....	710	Joseph Lovitt and others	From Ardrossan to Boston.
Endora.....	708	Amasa Durkee, George Durkee, and Benjamin Hilton	At Plymouth, England.
Dennis Horton.....	706	D. Horton & Sons, G. Ryerson, J. McMullin, W. H. Gridley, and R. Hunter	At Bombay for Liverpool.

637	Kate Young*	John Young	At St. John for Cardiff.
638	Sciota	A. C. Robbins, N. K. Perry, J. Shaw, E. Perry, jr., and I. Raymond & Co	From Baltimore to Rotterdam.
639	Wentworth	D. & C. E. Horton, G. J. Farish, J. Flint, and T. M. Lewis	From London to New York.
640	James B. Duffus	W. Burrell & Sons, W. Crosby, J. M. Davis, and H. Webster & Bros	From Shields to Martiniuque.
641	Elizabeth Jenkins	A. Goudey, A. F. Stoneman, D. Crosby, J. B. Moody, and others	From Cardiff to Havana.
642	Ann Augusta	John W. Lovitt and John Lovitt	From St. John to Kingstons.
643	Highland Mary	N. & E. Gardner, Aaron Goudey, and G. H. Perry	From Marlmain to Calcutta.
644	Advance	J. W. Lovitt, B. Murphy, and J. Cain	From Philadelphia to Antwerp.
645	Guiding Star	D. Horton & Sons, W. H. Gridley, D. Kelley, W. H. Moody, and R. Hunter	From St. John to Bristol Channel.
646	Presto	A. C. Robbins, J. Shaw, A. Scott, I. Raymond & Co., T. Perry, and J. D. Patten	At Philadelphia for Antwerp.
647	Robert Sims	W. H. Moody & Sons, R. Sims, D. Crosby, and C. Baker	At Antwerp.
648	Sirius Star*	J. W. Lovitt, John Lovitt, and J. J. Lovitt	At St. John for Belfast.
649	George Bell	Andrew Lovitt, W. D. Lovitt, and G. H. Lovitt	At New York.
650	Frank Lovitt	A. Lovitt, Hugh Cann, W. D. Lovitt, and Smith Horton	From New York to Antwerp.
651	Howard	William Rogers, R. Crocker, A. Goudey, and William A. Cook	From Cardiff to Havana.
652	Queen of the Fleet	Aaron Goudey, John Flint, K. Hunter, and D. Horton	From Ardrossan to Providence.
653	Argo	L. Cann, sr., H. & W. A. Cann, H. K. Richards, and H. Lewis	From St. John to Belfast.
654	Lynnan Cann	G. H. Lovitt and A. Lovitt	From St. John to Havana.
655	Abbie Thomas	N. Moses, J. K. Ryerson, B. Killam, and S. M. Ryerson	From Rotterdam to New York.
656	Maria	J. K. Ryerson and N. Moses	From Troon to Providence.
657	Orion	W. H. Townsend and F. G. Cook	At London for Boston.
658	Katharine	W. H. Moody, D. Crosby, R. H. Crocker, W. Hatfield, and R. Sims	At Wyboturg for Antwerp.
659	Palmyra	A. Lovitt, G. H. Lovitt, and R. H. Crocker	From Bermuda to St. John.
660	Geo. H. Jenkins	Dennis & Doane, N. W. Blethen, and G. R. Doty	From Cardiff to New York.
661	B. Rogers	B. Rogers, W. Currier, B. Crosby, J. A. Hatfield, and others	From St. John to Swansea.
662	Francis Bonneuff*	W. D. Lovitt	From Philadelphia to Antwerp.
663	Thomas Killam	J. K. Ryerson, Joseph Shaw, and W. K. Dudman	From Philadelphia to Antwerp.
664	George Durkee	Anasa Durkee and George Durkee	At Philadelphia for Antwerp.
665	Danish Princess	J. W. Moody, C. & G. W. Tooker, R. Hunter, and others	At Antwerp.
666	A. W. Singleton	R. Guest, T. Guest, and A. B. Trask	At Philadelphia.
667	Levanter	A. C. Robbins, J. Shaw, T. Perry, and G. S. Brown & Raymonds	From Ardrossan to Boston.
668	Edward Hincken	John W. Lovitt, James J. Lovitt, and James Cain	From Bombay to Liverpool.
669	George S. Brown	R. Brown, N. Utley, T. O'Brien, and W. Churchill	From Philadelphia to Antwerp.
670	Observer	Thomas Killam	At Demerara.
671	Eliza Young	L. E. Baker and John Young	From Buenos Ayres to New York.
672	Maggie Hammond	Anasa Durkee	From Constantinople to London.
673	Rising Dawn	William Robertson & Son, William Cain, and Stephen Cain	From Baltimore to Ireland.
674	J. & R. Young	A. F. Stoneman, C. & G. W. Tooker, T. M. Lewis, and A. Scott	From Quebec to Strauraet.
675	Irvine	A. Goudey, N. Utley, R. Brown, R. Guest, and D. Crosby	At Belfast from Dalhousie.
676	Eva	A. Lovitt, W. D. Lovitt, and E. L. Perry	At Philadelphia for Antwerp.



*List of shipping, &c.—Continued.*

Name of vessels.	Tons.	Owners.	Where vessels are at present.
Margaret Hatfield.....	497	J. S. & A. M. Hatfield, A. C. Robbins, W. Weddleton and others.....	From Antwerp to New York.
Elizabeth Cann.....	495	Lyman Cann, sr., and Hugh Cann.....	From Ardrossan to Boston.
Bidwell.....	493	John Young, L. E. Baker, and George N. Churchill.....	From Buenos Ayres to New York.
Robert Leonard.....	487	Aaron Goudey, N. Utley, R. Brown, and R. Guest.....	From New Orleans to Liverpool.
Stella.....	484	W. K. Dudman, T. Allen, jr., G. J. Parish, J. C. Parish, and W. E. Trefly.....	At Montevideo from Shields.
Annie*.....	480	Aaron Goudey.....	At New York.
Mary Richards.....	474	Sammel Killam and others.....	From Shields for New Haven.
Laborannus.....	464	G. S. Brown, A. C. Robbins, T. Perry, J. F. Raymond and others.....	From Marseilles for New York.
M. & E. Robbins*.....	462	A. C. Robbins, C. L. Frost, W. Weddleton, C. LeBlanc, and B. Robbins.....	From Ardrossan to New York.
Sarah A. Dudman.....	459	W. K. Dudman, T. Allen, jr., and J. C. Parish.....	At Montevideo for New York.
James Muir*.....	447	J. K. & S. M. Ryerson, and N. Moses.....	From St. John for Montevideo.
Eugenia.....	433	J. K. Ryerson, N. Moses, and S. M. Ryerson.....	At St. John for Montevideo.
Edmund A. Souder.....	429	Ryerson, Moses & Co.....	From Troon to Genoa.
Beaver.....	426	N. Utley, Estate of N. Crosby, and J. A. Kelley.....	From Troon to Demerara.
George Henry*.....	421	Lyman Cann, sr., and Lyman Cann, jr.....	From Greenock to Boston.
Kate Smith.....	409	B. Hilton, W. T. Kelley, and W. Rogers.....	From New York to Buenos Ayres.
Centenary.....	406	L. E. Baker and John Young.....	From Philadelphia to Antwerp.
Cora Linn.....	392	N. Moses, S. J. Fleet, and J. Goudey.....	From St. John to Belfast.
Emma Muir*.....	375	R. Guest & Son.....	At Newport for Neuvas.
Hero.....	373	A. Goudey, J. Goudey, and W. Rogers.....	At Newport for Neuvas.
Exchange.....	371	T. Killam, G. Allen, and J. W. Wyman.....	At Baltimore.
Florence Baker*.....	365	L. E. Baker.....	From Liverpool to Charleston.
Mary Baker.....	361	L. E. Baker and John Young.....	From Newport to St. Thomas.
M. E. Corning.....	354	T. Killam, B. Corning, and W. Hibbert.....	From Leith to Philadelphia.
Charles Gunn.....	352	A. C. Robbins, C. L. Frost, F. Crosby, I. Raymond & Co., and J. S. Hatfield.....	At London for Philadelphia.
Josephine.....	318	G. S. Brown, C. E. Brown, S. E. Flint, W. H. Gridley, W. J. Harris.....	At Cardiff for Savannah.
Ann and Alice.....	309	A. C. Robbins, J. S., A. M. & S. J. Hatfield, V. White, and H. B. Porter.....	From Cronstadt to Boston.
Return.....	309	S. Killam and B. Murphy.....	From Hull to New York.
Angusta Kelley.....	304	W. Rogers, John Hameon, W. T. Kelley and others.....	At New York for Antwerp.
Agnes C. James.....	283	W. Rogers, A. Goudey, G. W. Perry, and N. & E. Gardner.....	From Montevideo for Cardiff.
Louisa Cook.....	280	J. W. Moody, D. Cook, and Moses Shaw & Sons.....	From New York to Antwerp.
Matilda A. Lewis.....	269	W. Rogers, N. Lewis, and S. Lewis.....	At Cardiff for Rio.
Maximilian.....	268	A. F. Stoneinan, T. M. Lewis, D. Crosby and E. Richan.....	From Boston to Porto Rico.
A. A. Drebent.....	256	Thomas E. Kelley.....	From Boston to London At Matanzas.

Margaretta.....	250	J. W. Moody and Nelson Hammond.....	From the Clyde for Martinique.
Tubal Cain.....	221	John Cann, Joseph Cann, and James Muir.....	From Cronstadt to Rotterdam.
Brigs:			
Annie M. Young.....	345	L. E. Baker and John Young.....	At Antwerp from New York.
Edmiston Brothers.....	340	Thomas Killam.....	From Newport to St. Thomas.
Daisy.....	337	George Ryerson and S. M. Ryerson.....	From Quebec to Scotland.
Jennie Moody.....	312	J. W. Moody, John W. Lovitt, J. Flint, and T. M. Lewis.....	From Newport to Rio Janeiro.
Attie Durkee.....	307	T. Killam, B. Corning, A. Durkee, and Jacob Crosby.....	At New York from Buenos Ayres.
Aene.....	306	L. E. Baker, J. Young, W. Churchill, N. Porter, J. Crosby and J. B. Bond.....	From Shields to New Haven.
Delli.....	305	J. B. Stoneman and T. B. Dane.....	At Antwerp from New York.
Lady Mulgrave.....	287	G. S. Brown and J. W. Lovitt.....	From New York to United Kingdom.
Excelsior.....	278	Joseph J. Brown and G. J. Farish.....	From Liverpool to Antigua.
John Richards.....	275	T. Killam and B. Corning.....	From Charleston to Liverpool.
Martha.....	271	W. K. Dudman.....	At Queenstown.
Echo.....	265	Aaron Goudey.....	At St. Jago.
Bluenose.....	263	Samuel Killam and John Killam.....	From Antwerp to New York.
Ellen.....	252	J. W. Lovitt and Thomas O'Brien.....	From Newport to St. Thomas.
John W. Lovitt.....	224	J. W. Lovitt and T. E. Gilliat.....	At Savannah.
Conquest.....	193	G. S. Brown, S. Brown, D. Kelley, and R. H. Crocker.....	From New York to Queenstown.
Brigantines:			
Rescue.....	259	B. Rogers, W. H. Gridley, and B. Crosby.....	At Port Medway.
Mary Ida.....	225	N. Utley and R. Scovill.....	At Philadelphia for Rio Janeiro.
Lone Star.....	208	Henry Keneally.....	From Baltimore to Liverpool.
Bride.....	178	James A. Storritt and A. Blauvelt.....	At West Indies.
Wm. A. Rogers.....	162	W. Rogers, N. Lewis, J. Crosby, and D. Crosby.....	At Yarmouth.
Fawn.....	155	W. H. Townsend & Son and Alfred Durkee.....	From New York to Pernambuco.
Alice V. Goodhue.....	150	A. C. Robbins, Ira Raymond & Co., and W. Weddleton.....	From New York to West Indies.
Sarah Crowell.....	148	Thomas Killam.....	At New York from Rio Grande.
Ann Lovitt.....	135	Thomas Killam.....	At Yarmouth.
Triton.....	132	J. B. Stoneman, Albert Butler, and W. H. Gridley.....	At Nassau.
S. C. Shaw.....	124	S. M. Ryerson, J. K. Ryerson, and Joseph Shaw, Jr.....	From Baltimore to Trinidad.
Edward Everett*.....	112	Ryerson, Moses & Co.....	From Yarmouth to Porto Rico.
Victoire.....	107	W. K. Dudman and Charles P. Morrell.....	At West Indies.
S. B. Johnson.....	104	Samuel Killam.....	From Yarmouth to Barbadoes.
Althea.....	98	Samuel Messenger, Wm. Churchill, and R. Messenger.....	At Yarmouth.
Constitution.....	90	Ryerson, Moses & Co.....	From Yarmouth to Porto Rico.

*List of shipping, &c.—Continued.*

Name of vessel.	Tons.	Owners.
Schooners:		
Maggie Louisa.....	171	Nathan Utley and others.
Lane.....	150	N. K. Clements.
Express.....	130	N. K. Clements.
S. K. Galet.....	111	David Richards.
Sophia.....	110	George Killam.
Monitor.....	105	Ryerson, Moses & Co., J. W. Lovitt, and A. C. Robbins.
H. Havelock.....	103	John Clune.
Catherine†.....	101	R. M. Kelley, J. B. Moody, and R. K. Lonergan.
Herbert.....	99	George Killam.
Lochness.....	99	Thomas Killam.
Lydia.....	93	G. Killam, W. Burrill, A. C. Robbins, and J. M. Davis.
Alliancet.....	93	Law & Porter and J. Lonergan.
Forest Oak.....	92	Theodore Churchill and George Killam.
President.....	85	A. F. Stoneman, A. Goudey, and D. Crosby.
Annie Lavinia.....	81	B. Rodgers, G. Killam, J. A. Hatfield, and W. McDonald.
Hiram Spofford.....	76	B. Rogers, G. Killam, J. A. Hatfield, and H. Spofford.
Dispatch.....	73	Ryerson, Moses & Co., and others.
Antelope.....	68	J. W. Lovitt, and others.
General Doyle.....	67	George Killam, Isaac S. Hatfield, and Silas Rankin.
Minna*.....	63	George Killam and others.
Janette.....	63	B. Ellenwood and D. A. Saunders.
Progress†.....	59	R. K. Lonergan.
Mary Elizat.....	58	George Redding and E. K. Rogers.
Antelope.....	57	William Bond.
Leon Porter*.....	56	George S. Brown and others.
Almira†.....	55	Obed Smith.
M. E. Banks†.....	50	A. J. Hood, W. Killam, and others.
Active.....	50	A. C. Robbins and J. Manning.
Hero.....	50	A. F. Stoneman.
Kate.....	48	N. McConnell and W. Killam.
S. Johnson*.....	48	Thomas Killam.
Digby Packet.....	45	Hugh McManus.
Freedom.....	45	Benjamin Ellenwood.
Blue Wave.....	43	G. S. Brown and Oliver Haley.
Reliance.....	43	John D. Brown.
Dot.....	40	Ryerson, Moses & Co.
E. A. Rogers.....	35	Benjamin Rogers.
Hector.....	34	Ryerson, Moses & Co.
Henrietta.....	33	J. B. Stoneman and others.
Almira.....	33	W. Weddleton and others.
Jessie.....	33	Gilbert Sanderson.
Emma.....	32	George Killam.
Ellen.....	29	G. S. Brown and W. A. Frost.
Napoleon.....	27	William Smith.
Huntington.....	25	James Richardson.
Sapphire.....	25	Nathan Lewis.
Maggie.....	25	A. F. Stoneman.
Eliza.....	25	Philip Nickerson.

*Abstract of the tonnage of the port of Yarmouth.*

22 ships.....	19,023
85 barks.....	43,952
16 brigs.....	4,560
16 brigantines.....	2,384
48 schooners.....	3,136
187 vessels, measuring.....	73,055
Increase during the year.....	1,225

*Vessels lost, sold, and condemned during 1865.*

Name.	Tons.	Name.	Tons.
<b>Lost:</b>		<b>Sold:</b>	
Jane, ship.....	755	Arbutus, brig.....	277
Onward, bark.....	377	Pioneer, brig.....	230
S. J. Sanderson, brig.....	312	W. H. Townsend, brig.....	218
Princess Royal, brig.....	260	Edward, brigantine.....	182
Eagle, brig.....	254	Joseph Hume, brigantine.....	171
Louisa, brig.....	213	Frances Jane, schooner.....	104
Gold Hunter, brig.....	197	Ocean Bride, schooner.....	70
Napier, brigantine.....	150	Prime, schooner.....	58
Valorous, schooner.....	71	Bluenose, schooner.....	52
Mulgrave, schooner.....	70	William, schooner.....	51
Harriet, schooner.....	55	Dasher, schooner.....	50
Glen, schooner.....	54	Liberator, schooner.....	50
Plover, schooner.....	53	Veloz, schooner.....	46
Loyal, schooner.....	46	Valiant, schooner.....	39
Emily, schooner.....	42	Alna, schooner.....	30
Active, schooner.....	39		
		Total sold, 19 vessels.....	3,380
Total lost, 16 vessels.....	2,948		
<b>Sold:</b>		<b>Condemned:</b>	
Mavourneen, bark.....	618	Hannah, schooner.....	34
Carrie Wright, bark.....	540	North America, schooner.....	27
Thomas Whitney, bark.....	280		
Alice Franklin, brig.....	314	Total condemned, 2 vessels.....	61

*Vessels building or under contract.*

Owners.	No.	Tons.	Owners.	No.	Tons.
Raymonds & Spencer.....	2	1,200	W. H. Moody & Son.....	1	600
Ryerson, Moses & Co.....	1	1,100	A. F. Stoneman and others.....	1	600
Nathaniel Churchill.....	1	1,000	N. K. Clements.....	1	500
Amasa Durkee & Sons.....	1	1,000	J. W. Moody and others.....	1	500
Nathan Utley.....	1	800	Eleazer Raymond.....	1	500
Dennis & Doane.....	1	800	T. Allen.....	1	300
W. H. Townsend & Son.....	1	700			
Ira Raymond & Co.....	1	600	Total.....		10,800
N. & E. Gardner.....	1	600			



*Number of vessels and amount of tonnage belonging to Yarmouth at different periods since the year 1761.*

Year.	No. of vessels.	Tons.	Year.	No. of vessels.	Tons.
1761.....	1	25	1847.....	114	13,590
1762.....	4	80	1848.....	123	16,604
1767.....	7	156	1849.....	130	16,537
1791.....	26	544	1850.....	113	17,890
1808.....	41	1,880	1852.....	106	18,880
1822.....	65	3,000	1854.....	120	20,994
1832.....	88	4,348	1855.....	128	25,690
1836.....	103	6,855	1856.....	106	24,881
1837.....	108	7,475	1857.....	107	30,844
1838.....	119	9,209	1858.....	117	35,714
1839.....	120	10,301	1859.....	123	35,860
1840.....	124	10,541	1860.....	133	36,514
1841.....	126	13,389	1861.....	149	39,713
1842.....	120	13,765	1862.....	161	45,198
1843.....	96	12,600	1863.....	154	50,130
1844.....	88	11,407	1864.....	187	64,102
1846.....	100	12,585	1865.....	199	71,830

HALIFAX (N. S.) PRICES CURRENT, DECEMBER 17, 1866.

*Candles.*

Mould, per pound .....	14½c.	to	14c.
Sperm, per pound .....	45	to	50
Adamantine.....	35	to	40

*Coal.*

Sydney, per chaldron .....			\$6 00
New mines, per chaldron .....			5 00
Anthracite, per ton .....	\$6 00	to	9 00

*Coffee.*

Jamaica.....	18c.	to	20c.
Rio .....	14	to	15
Java .....			none.
Ground American .....	16	to	20
Halifax .....	25	to	30

*Copper.*

Sheathing, per pound .....			35c.
Bolts .....			35
Yellow sheathing metal.....			19½
Yellow bolts .....			10½

*Cordage.*

Gourock manilla, per pound.....			16c.
hemp.....			11½
bolt.....			13½
Russia staple, No. 1.....			14
staple, No. 2.....			11
bolt, No. 1 .....			14

*Canvas.*

Gourock, extra No. 1.....			50c.
bleached, No. 1 .....			42
Butherford, extra No. 1 .....			43
Stephens's extra No. 1.....			47
Cotton .....			.....
Mount Vernon, No. 3 .....			65

*Drugs and dyes.*

Alcohol, per gallon .....	\$2 00 to \$2 25
Alum.....	3 50 to 4 00
Arrow-root, per pound .....	18 to 40
Bi-carbonate soda .....	6 to 6½
Chloride lime .....	7½ to 9½
Cream tartar.....	30 to 35
Cutch, per 100 pounds .....	9 50
Extract logwood, American, per pound .....	12
Epsom salts.....	3 50
Quicksilver .....	70 to 80
Soda ash, per pound.....	3½

*Dyewood.*

Logwood, St. Domingo, per 100 pounds .....	1 20
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*Fish.*

Large cod, per quintal.....	\$4 50 to 4 75
Small cod, per quintal.....	4 25 to 4 50
Bay cod, per quintal.....	3 75 to 4 00
Bank cod, per quintal.....	3 80 to 4 00
Labrador .....	3 50 to 3 60
Haddock .....	3 25 to 3 50
Hake.....	2 80 to 3 00
Pollock.....	2 00 to 2 50
Herring:	
Smoked, per box.....	60 to 80
Labrador, per barrel .....	3 50 to 4 00
Shore, split, per barrel .....	3 25 to 3 75
round, per barrel .....	2 50 to 3 00
Bay island, split, per barrel.....	3 75
round, per barrel .....	2 00 to 2 50
Bay St. George.....	2 00
Alewives.....	3 70
Mackerel:	
No. 1, per barrel.....	9 25 to 9 50
No. 2, large, per barrel.....	8 50 to 9 00
No. 2, per barrel.....	7 00 to 7 25
No. 3, large, per barrel.....	7 00 to 7 50
No. 3, per barrel.....	6 00 to 6 50
Salmon:	
No. 1, per barrel .....	24 00
No. 2, per barrel .....	22 00
No. 3, per barrel .....	17 00
Preserved fish:	
Salmon in tins, per pound.....	28 to 30
Lobsters in tins, per pound .....	13 to 15

*Flour, meal, and grain.*

Extra State, per barrel .....	8 50 to 8 60
Superfine, per barrel .....	8 00
Canada, No. 1, superfine, per barrel .....	8 85 to 9 00
superfine, No. 2 .....	7 55 to 8 00
Rye flour, American, per barrel .....	5 25 to 5 50
Cornmeal:	
Halifax ground, per barrel.....	4 25
American (Brandywine) .....	4 25 to 4 30
Oatmeal:	
Nova Scotia, per 100 pounds .....	3 00
Canada, per 100 pounds.....	3 00
Corn, whole, per bushel .....	80 to 83
Barley, per bushel.....	72 to 74
Oats, per bushel.....	45 to 50

*Fruit.*

Raisins:	
Layers, per box .....	2 10 to 2 25
Bunch, per box .....	2 10
Sun blue mark, per pound.....	9½ to 10
Seedless, per pound.....	9¾ to 11

## Figs:

Drums, per pound .....	\$0 6½ to \$0 7½
Boxes, per pound .....	6 to 7
Currants:	
Zante, per pound .....	8 to 9
Lemons, per box .....	3 50 to 4 00
Oranges, per 1,000 .....	8 50
Jordan almonds, per pound .....	40 to 45
Ivica soft-shell, per pound .....	16 to 18
Filberts, per pound .....	8 to 9
Apples, dried, per pound .....	12 to 15

*Hides.*

Buenos Ayres, dry .....	12½ to 13
City slaughter, per pound .....	6 to 7
Green, salted .....	7 to 8½
Sheepskins .....	nominal

*Iron.*

Scotch bar, per 100 pounds .....	2 70
Best refined, per 100 pounds .....	3 00 to 3 25
Swedes, per 100 pounds .....	5 00
Low Moor, per 100 pounds .....	6 00
Pig iron:	
Carron .....	22 00
Glengarnock .....	22 00
Hoop, per 100 pounds .....	3 50
Sheets .....	4 00 to 12 50

*Lead.*

Sheet, per pound .....	7½ to 8
Pig, per pound .....	7½ to 8
Shot, per pound .....	7½ to 7¾

*Leather.*

Sole, B. A. No. 1, per pound .....	27 to 30
N. S., per pound .....	23 to 28
Upper, waxed, per side .....	2 50 to 3 00
grain, per side .....	---
kips, per side .....	50 to 55
calf, waxed, per side .....	80 to 87½
French, per side .....	1 10 to 1 20

*Lime.*

New Brunswick, per cask .....	2 90 to 3 00
Nova Scotia, per cask .....	2 50 to 2 75

*Molasses.—(In bond.)*

Porto Rico, per gallon .....	none.
Cienfuegos, per gallon .....	30 to 32
Barbadoes, per gallon .....	32 to 34
Trinidad, per gallon .....	none.
St. Lucia, per gallon .....	none.

*Naval stores.*

Rosin, No. 1, per barrel .....	8 00
No. 2, per barrel .....	6 00
No. 3, per barrel .....	4 00
Pitch, Wilmington, per barrel .....	4 50
coal tar, per barrel .....	3 50
Tar, Stockholm, per barrel .....	6 00
Wilmington, per barrel .....	2 50
coal, English, per barrel .....	3 56
American, per barrel .....	3 00
Turpentine, spirits, per gallon .....	70 to 80
Varnish, bright, per gallon .....	60
black, per gallon .....	50
copal, per gallon .....	2 45 to 2 50
paraffine, per gallon .....	96
Sheathing paper .....	4½



*Oils.*

Olive, per gallon .....	\$1 50 to \$1 55
Linseed, boiled, per gallon .....	97 $\frac{1}{2}$
raw, per gallon .....	92 $\frac{1}{2}$
Seal, pale, per gallon .....	80 to 85
straw, per gallon .....	70 to 75
brown, per gallon .....	50 to 60
Whale, per gallon .....	50 to 60
Cod, per gallon .....	60 to 65
Dog, per gallon .....	55
Kerosene .....	39 to 42

*Oakum.*

English, per 100 pounds .....	8 50
Halifax, per 100 pounds .....	8 59

*Paints.*

White, No. 1, London, per 100 pounds .....	9 75
No. 2, London, per 100 pounds .....	8 65
Black, London, per 100 pounds .....	6 00
Red, London, per 100 pounds .....	6 50
Green, London, per 100 pounds .....	8 00
Vermilion, per pound .....	1 20
Prussian blue .....	---
Verdigris, ground in oil, per pound .....	50

*Provisions.*

Beef, American mess .....	12 00 to 14 00
prime mess .....	11 00 to 12 00
prime .....	8 00 to 10 00
Nova Scotia mess .....	11 50 to 12 50
prime .....	9 50 to 10 00
Pork, New York city mess .....	18 00 to 19 00
American prime mess .....	17 00 to 17 50
prime .....	15 00
rump .....	17 50
Prince Edward Island mess .....	18 50 to 19 00
prime .....	15 00 to 16 00
Nova Scotia mess .....	17 00
prime .....	14 00
Hams, American, per pound .....	none.
home-cured .....	18 to 20
Bacon, home-cured .....	none.
Lard, American .....	16 to 18
Nova Scotia .....	17

*Produce.*

Apples, No. 1, per barrel .....	3 00 to 3 25
No. 2, per barrel .....	2 00 to 2 25
Beans, per bushel .....	1 25 to 1 50
Peas .....	1 20 to 1 25
Potatoes, Nova Scotia .....	38 to 40
Prince Edward Island .....	25 to 35
Turnips, Prince Edward Island .....	---
Onions, per pound .....	2 to 2 $\frac{1}{2}$
Butter, Nova Scotia, No. 1 .....	20 to 21
No. 2 .....	18 to 20
Canada .....	21 to 22
Cheese .....	11 to 18
Hay, per ton .....	15 00 to 18 00
Rice .....	4 $\frac{1}{2}$ to 5 $\frac{1}{2}$

*Salt.*

Liverpool, common, per hogshead .....	1 80 to 1 90
per bag .....	60 to 94
fine, per bag .....	1 20 to 1 25
Turk's Island, per hogshead .....	1 20
St. Ubes, per hogshead .....	1 50
Cadiz, per hogshead .....	1 80



*Soap.*

Mott's Halifax extra .....		\$0	8
family .....			7½
No. 1 .....			5
Liverpool .....	\$0	5	to 8
Scotch .....		8	to 10
Honey, in bars .....			nominal.

*Sugars.\**

Vacuum pan, per hogshead .....	7	to	7½
Porto Rico .....	6	to	6¾
Cuba .....	5½	to	5½
Barbadoes .....	4¾	to	5
Crushed, McFie's A .....	9	to	9½
American .....	9½	to	10

*Spirits.\**

Brandy :			
Martell, per gallon .....	1	20	to 1
Hennessy, per gallon .....	1	20	to 1
United vineyard, per gallon .....	1	15	to 1
Hennessy's case .....			6
			50

*Rum.\**

Jamaica .....	65	to	70
Demerara .....			48
St. Jago .....			44
St. Croix .....			none.

*Gin.\**

DeKuyper's, per gallon .....			60
Thin's old Tom, per gallon .....			none.
DeKuyper's green cases .....			2
Thin's old Tom, green cases .....			3
			50

*Whiskey.\**

Scotch malt, per gallon .....	80	to	90
Islay, per gallon .....			1
Irish, per gallon .....			1
Scotch malt, (case) .....			3
Mehan's, (case) .....			5
			25

*Ale and porter.\**

Murray's London, per dozen .....	1	75
Guinness Dublin, per dozen .....	1	85
Blood's, per dozen .....	1	80
Bass's English, per dozen .....	2	25
Allsop's, per dozen .....	2	00
Duty paid :		
Keith & Son, Halifax, XX, per dozen .....	2	00
XXX, per dozen .....	2	25
XX, per gallon .....		30
XX, extra, per gallon .....		40
XXX, per gallon .....		50
Porter, per gallon .....		24

*Teas.\**

Gunpowder, per pound .....			---
Hyson, per pound .....	55	to	60
Oolong, per pound .....	40	to	45
Souchong, per pound .....	38	to	40
Congou, fair to good, per pound .....	30	to	35
finest to choice, per pound .....	60	to	75

*Tobacco.*

Plant, Halifax, per pound .....	\$0 26	to	\$0 28
Mayflower brand, Halifax .....			30
Honey dew, 10's, American .....	28	to	30
Virginia tobacco factory, Dartmouth .....			---
rose .....			27
twist .....			28

*Wines.\**

Madeira .....	2 00	to	3 00
Golden sherry .....	1 75	to	2 50
Pale sherry .....	1 75	to	3 50
Malaga sherry, sweet .....	90	to	95
Port .....	1 60	to	2 40
Burgundy .....			1 20
Claret, per dozen .....	6 00	to	8 00
Champagne, per dozen .....	12 00	to	20 00

\* In bond.



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# FORM OF A BILL

ESTABLISHING RATES OF DUTY ON GOODS, WARES, AND  
MERCANDISE, IMPORTED INTO THE UNITED  
STATES OF AMERICA.

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PREPARED IN CONFORMITY WITH THE INSTRUCTIONS OF THE  
SECRETARY OF THE TREASURY,

BY THE

SPECIAL COMMISSIONER OF THE REVENUE.

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TEAS, COFFEE, SUGAR, SPICES, WINES, LIQUORS, TOBACCO, AND CIGARS.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the day of \_\_\_\_\_, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say :

	Present tariff.	House bill No. 718.	Proposed rates.
On teas of all kinds, twenty-five cents per pound.....	25 cents per lb.	12½ cents per lb.	25 cents per lb.
On coffee of all kinds, five cents per pound.....	5 cents per lb.	2½ cents per lb.	5 cents per lb.
On chicory and snccory roots, five cents per pound.....	4 cents per lb.	.....	5 cents per lb.
On chicory and snccory roots, ground, burnt, or prepared, six cents per pound.....	5 cents per lb.	.....	6 cents per lb.
On acorn coffee and dandelion root, raw or prepared, and on all substitutes for coffee, five cents per pound.....	3 cents per lb.	.....	5 cents per lb.
On all extracts or essences of coffee, one dollar per pound.....	\$1 per lb.	.....	\$1 per lb.
On all sugar not above No. 12, Dutch standard in color, three cents per pound.....	3 cents per lb.	.....	3 cents per lb.
On all sugar above No 12, and not above No. 15, Dutch standard in color, three and one-half cents per pound.....	3½ cents per lb.	.....	3½ cents per lb.
On all sugar above No. 15, and not above No. 20, Dutch standard in color, four cents per pound.....	4 cents per lb.	.....	4 cents per lb.
On all sugar above No. 20, Dutch standard in color, five cents per pound.....	5 cents per lb.	.....	5 cents per lb.
<i>Provided</i> , That the standard by which the color and grades of sugar are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.			
On sugar candy, not colored, ten cents per pound.....	10 cents per lb.	.....	10 cents per lb.
On confectionery, made wholly or in part of sugar, and on sugars, after being refined, when tintured colored, or in any way adulterated, valued at thirty cents per pound or less, fifteen cents per pound.	15 cents per lb.	.....	15 cents per lb.
On confectionery valued at above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.	50 per cent.	.....	50 per cent.
On molasses, eight cents per gallon.....	8 cents per gal.	.....	8 cents per gal.
On tank bottoms and on sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, two and three-fourths cents per pound.	2½ cents per lb.	.....	2½ cents per lb.
<i>Provided</i> , That all tank bottoms and sirups of sugar or sugar-cane, cane juice, concentrated molasses, or concentrated melado, entered under the name of molasses, or any other name than tank bottoms, sirup of sugar, or of sugar-cane, cane juice, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.			
On pimento, ten cents per pound.....	15 cents per lb.	.....	10 cents per lb.
On ground pimento, twelve cents per pound.....	18 cents per lb.	.....	12 cents per lb.
On black, white, and red or Cayenne pepper, fifteen cents per pound.....	15 cents per lb.	.....	15 cents per lb.

On ground pepper of all kinds, eighteen cents per pound.....	18 cents per lb.	.....	18 cents per lb.
On ginger root, ten cents per pound.....	5 cents per lb.	.....	10 cents per lb.
On ginger, ground, fifteen cents per pound.....	8 cents per lb.	.....	15 cents per lb.
On cinnamon, thirty cents per pound.....	30 cents per lb.	.....	30 cents per lb.
On mace, forty cents per pound.....	40 cents per lb.	.....	40 cents per lb.
On nutmegs, fifty cents per pound.....	50 cents per lb.	.....	50 cents per lb.
On cloves, twenty cents per pound.....	20 cents per lb.	.....	20 cents per lb.
On clove stems, twenty cents per pound.....	20 cents per lb.	.....	20 cents per lb.
On cassia, and cassia vera, twenty cents per pound.....	20 cents per lb.	.....	20 cents per lb.
On cassia buds and ground cassia, twenty-five cents per pound.....	25 cents per lb.	.....	25 cents per lb.
On all other spices, twenty cents per pound.....	20 cents per lb.	.....	20 cents per lb.
On all other spices ground or prepared, thirty cents per pound.....	30 cents per lb.	.....	30 cents per lb.
On cacao, or cocoa, three cents per pound.....	3 cents per lb.	.....	3 cents per lb.
On cocoa-leaves or shells, two cents per pound.....	2 cents per lb.	.....	2 cents per lb.
On ground cacao, or cocoa, and on prepared cocoa and chocolate, six cents per pound.....	7 cents per lb.	.....	6 cents per lb.
On mustard, ground, in glass or tin, sixteen cents per pound.....	16 cents per lb.	.....	16 cents per lb.
On mustard, ground, dry or wet, in bulk of not less than one hundred pounds, twelve cents per pound.....	12 cents per lb.	.....	12 cents per lb.
On brandy, containing fifty per centum, or less, of alcohol, Tralles's hydrometer, three dollars per gallon.....	\$3 per gallon.	.....	\$3 per gallon.
On other spirits manufactured or distilled from grain or other materials, containing fifty per centum, or less, of alcohol, two dollars per gallon.....	\$2 50 per gallon.	.....	\$2 per gallon.
On cordials, liqueurs, and bitters containing spirits, of all kinds, and on arrack, absynthe, kirschenwasser, ratifia, and other similar spirituous beverages not otherwise provided for in this act, two dollars per gallon.....	\$2 50 per gallon.	.....	\$2 per gallon.
On bay rum or bay water, one dollar and fifty cents per gallon.....	\$1 50 per gallon.	.....	\$1 50 per gallon.
On coloring for brandy, sixty per centum ad valorem.....	50 per cent.	.....	60 per cent.
On wines of all kinds, irrespective of value, cost of cask included, containing not more than twenty per centum of alcohol, Tralles's hydrometer, fifty cents per gallon.....	20 cents and 25	.....	50 cents per gal.
<i>Provided</i> , That any liquors containing more than twenty per cent. of alcohol, which shall be forfeited: <i>And provided further</i> , That upon bottled wines no allowance shall be made for breakage, unless the same shall be shown to be in excess of ten per cent. of the invoice value of the wines: <i>And provided further</i> , That no champagne or other sparkling wines in bottles shall pay a less duty than six dollars per dozen bottles, each bottle containing not more than one quart and more than one pint; or six dollars per two dozen bottles, each containing not more than one pint: <i>And provided further</i> , That brandies, wines, and other spirituous liquors may be imported in bottles when the package shall contain not less than one dozen; and all bottles shall pay a separate and additional duty of three cents each, whether containing wines, brandies, or other spirituous liquors subject to duty as herebefore provided; and any spirituous liquors may be imported in casks of any capacity containing not less than fifteen gallons: <i>And provided further</i> , That any wines, brandies, or other spirituous liquors, cordials, arrack, sweet cordials, chartreuse, &c., excepted,	per cent. to \$1, and 25 per cent. \$6 per dozen. \$6 per two dozen.	.....	\$6 per dozen. \$6 per two dozen.
		.....	\$1 per dozen.
		.....	3 cents each.



## COTTON AND MANUFACTURES OF COTTON.

SEC. 2. *And be it further enacted*, That in lieu of the duties heretofore imposed by law on the importation of cotton and the manufactures of cotton, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On cotton, raw or unmanufactured, three cents per pound.	3 cents per pound.....	3 cents per pound.....	3 cents per pound
On all manufactures of cotton, as follows, to wit:			
CLASS 1.			
On all plain woven manufactures of cotton, and on drills, jeans, silesias and other tweeled or twilled fabrics, not more than four-leaved twill, in the brown, grey, or unbleached condition, not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, four cents per square yard; if bleached, four and one-half cents per yard; if colored, stained, painted, or printed, four and one-half cents per square yard, and, in addition thereto, ten per cent. ad valorem.	5 c. p. sq. yd. and 6 c. p. sq. yd.	5 c. p. sq. yd. and 6 c. p. sq. yd.	4 cents per square yard.
	5½ c. p. sq. yd. and 6½ c. p. sq. yd.	5½ c. p. sq. yd. and 6½ c. p. sq. yd.	4½ cents per square yard.
	5¼ c. p. sq. yd. and 20 per cent.	5¼ c. p. sq. yd. and 10 per cent.	4½ c. p. sq. yd. and 10 per cent.
	6½ c. p. sq. yd. and 15 per cent.	6½ c. p. sq. yd. and 15 per cent.	
CLASS 2.			
On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, in the brown, grey, or unbleached condition, five cents per square yard; if bleached, five and one-half cents per square yard; if colored, stained, painted, or printed, five and one-half cents per yard, and, in addition thereto, fifteen per cent. ad valorem.	5 c. p. sq. yd. and 6 c. p. sq. yd.	5 c. p. sq. yd. and 6 c. p. sq. yd.	5 cents per square yard.
	5½ c. p. sq. yd. and 6½ c. p. sq. yd.	5½ c. p. sq. yd. and 6½ c. p. sq. yd.	5½ cents per square yard.
	5¼ c. p. sq. yd. and 20 per cent.	5¼ c. p. sq. yd. and 10 per cent.	5½ c. p. sq. yd. and 15 per cent.
	6½ c. p. sq. yd. and 15 per cent.	6½ c. p. sq. yd. and 15 per cent.	



*Cotton and manufactures of cotton—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
<p><b>CLASS 3.</b></p> <p>On finer or lighter goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, in the brown, grey, or unbleached condition, seven cents per square yard; if bleached, seven and one-half cents per square yard; if colored, stained, painted, or printed, seven and one-half cents per square yard, and in addition thereto twenty per centum ad valorem.</p>	<p>5c. p. sq. yd. and 7c. p. sq. yd.</p> <p>5½c. p. sq. yd. and 7½c. p. sq. yd.</p> <p>5½c. p. sq. yd. and 20 per cent.</p> <p>7½c. p. sq. yd. and 15 per cent.</p>	<p>5cits per sq. yd. and 10 per cent.</p> <p>Twills, 6 cents per square yard.</p> <p>5½c. p. sq. yd. and 10 per cent.</p> <p>Twills, 7½c. p. sq. and 10 per cent.</p> <p>5½c. p. sq. yd. and 30 per cent.</p> <p>7½c. p. sq. yd. and 25 per cent.</p>	<p>7 cents per square yard.</p> <p>7½ cents per square yard.</p> <p>7½ cents per square yard, and 20 per cent.</p>
<p><b>CLASS 4.</b></p> <p>On all other manufactures of cotton commonly sold or purchased by the yard or other lineal measure, or by the piece, comprising twills over four-leaved, sateen jeans, nets, lappet and jacquard-made fabrics, damasked and figured fabrics, cords, beaver-teens, velvets, velveteens, and fabrics embroidered or tamboURED in the loom, not otherwise herein provided for, in the brown, grey, or unbleached condition, six cents per square yard; if bleached, colored, stained, painted, or printed, six cents per square yard, and in addition thereto twenty per centum ad valorem.</p> <p><i>Provided</i>, That if the duties imposed upon manufactures of cotton, included in the four foregoing classes, shall amount upon brown, grey, or unbleached fabrics to less than thirty per centum ad valorem, then the duty shall be assessed at thirty per centum ad valorem; upon bleached fabrics to less than thirty-three and one-third per centum ad valorem, then the duty shall be assessed at thirty-three and one-third per centum ad valorem; upon colored, stained, painted, or printed fabrics to less</p>	<p>35 per cent.</p> <p>35 per cent.</p>	<p>40 per cent.</p> <p>40 per cent.</p>	<p>6 cents per square yard.</p> <p>6 cents per square yard, and 20 per cent.</p> <p>30 per cent.</p> <p>33½ per cent.</p> <p>35 per cent.</p>

than thirty-five per centum ad valorem, then the duty shall be assessed at thirty-five per centum ad valorem.

CLASS 5.

On spool thread of cotton, ten cents per dozen spools, containing on each spool two hundred yards or less, and in addition thereto thirty per centum ad valorem; and for every additional one hundred yards on each spool, or fractional part thereof, five cents per dozen spools, and, in addition thereto, thirty per centum ad valorem.

On cotton yarns in any form when not advanced beyond singles in numbers coarser than number fifty, twenty cents per pound, and in addition thereto thirty per centum ad valorem; when not coarser than number fifty, nor finer than number seventy, thirty cents per pound, and in addition thereto thirty per centum ad valorem; when finer than number seventy, forty cents per pound, and in addition thereto thirty per centum ad valorem.

On cotton thread, when not wound upon spools, and on cotton yarns for warps or other purposes when two or more strands are twisted together, whether on beams, in bundles, skeins, hanks, cops, or in any other form, if composed of single yarns of numbers coarser than number fifty, twenty cents per pound, and in addition thereto thirty per centum ad valorem; if composed of single yarns not coarser than number fifty, nor finer than number seventy, thirty cents per pound, and in addition thereto thirty per centum ad valorem; if composed of single yarns of numbers finer than seventy, forty cents per pound, and in addition thereto thirty per centum ad valorem.

On all cotton hosiery, comprising shirts, drawers, stockings, socks, gloves, and all other goods knitted or made on frames, or by hand, ten cents per pound, and in addition thereto forty per centum ad valorem.

On spools, 200 yards or less, 12 cents per doz., and 35 per cent.

Each additional 100 yards, 6 cents per dozen, and 30 per cent.

40 per cent .....

40 per cent .....

4 cents per skein, and 30 per cent.

40 per cent .....

40 per cent.....

35 per cent.....

On spools, 200 yards or less, 12 cents per doz., and 30 per cent.

Each additional 100 yards, 6 cents per dozen, and 30 per cent.

20 cents to 50 cents per pound, and 35 per cent.

.....

20 cents to 40 cents per pound, and 35 per cent.

40 cents per pound, and 35 per cent.

40 cents and 50 cents per pound, and 35 per cent.

30 cents per pound, and 35 per cent.

On spools, 200 yards or less, 10 cents per doz., and 30 per cent.

Each additional 100 yards, 5 cents per doz., and 30 per cent.

20 cents per pound, and 30 per cent.

30 cents per pound, and 30 per cent.

40 cents per pound, and 30 per cent.

20 cents per pound, and 30 per cent.

30 cents per pound, and 30 per cent.

40 cents per pound, and 30 per cent.

10 cents per pound, and 40 per cent.

*Cotton and manufactures of cotton.*—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
On cotton webbing, tapes, galloons, bindings, gimps, trimmings, and braids, plain or otherwise, fifty per centum ad valorem.	35 per cent.....	25 cents to 60 cents per pound, and 35 per cent.	50 per cent.
On cotton edgings, insertings, and embroideries, and on all embroideries of every material (except silk) of which the embroidering is the chief value, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.....	40 per cent.....	40 per cent.
On all manufactures of cotton not herein otherwise provided for, forty per centum ad valorem.	35 per cent.....	40 per cent.....	40 per cent.

On all manufactures of cotton mixed with other material, in which cotton is the material of chief value, and not herein otherwise provided for, there shall be levied, collected, and paid the same duties as are herein provided for similar manufactures composed wholly of cotton.

**WOOL AND MANUFACTURES OF WOOL.**

SEC. 3. *And be it further enacted,* That in lieu of the duties heretofore imposed by law, (on the articles mentioned and embraced in this section,) there shall be levied, collected, and paid, on all unmanufactured wool, hair of the alpaca, goat, and other like animals, imported from foreign countries, the duties hereinafter provided.

All wools, hair of the alpaca, goat, and other like animals, as aforesaid, shall be divided, for the purpose of fixing the duties to be charged thereon, into three classes, to wit:

**CLASS 1.—Clothing wools :**

That is to say, merino, metiza, metz, or metis wools, or other wools of merino blood, immediate or remote; Down clothing wools; and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Kussia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two (2) and three (3.)

CLASS 2.—*Combing wools:*

That is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools, of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals.

CLASS 3.—*Carpet wools and other similar wools:*

Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

For the purpose of carrying into effect the classification herein provided, a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes above named, selected and prepared under the direction of the Secretary of the Treasury, and duly verified by him, (the standard samples being retained in the Treasury Department,) shall be deposited in the custom-houses and elsewhere, as he may direct, which samples shall be used by the proper officers of the customs to determine the classes above specified, to which all imported wools belong.

	Present tariff.	House bill No. 718.	Proposed rates.
And upon wools of the first class, imported unwashed, the value whereof, at the last port or place whence exported to the United States, including charges in such port, shall be twenty-four cents or less per pound, the duty shall be six cents per pound; upon wools of the same class, imported unwashed, the value whereof, at the last port or place whence exported to the United States, including charges in such port, shall exceed twenty-four cents per pound, and not exceeding thirty-two cents per pound, the duty shall be ten cents per pound, and, in addition thereto, ten per centum ad valorem; upon wools of the same class, unwashed, the value whereof, at the last port or place whence exported to the United States, including charges in such port, shall exceed thirty-two cents per pound, and, in addition thereto, ten per centum ad valorem.	3 cts. per lb. to 6 cts. per lb. ....	10 cts. per lb. and 10 per cent..	6 cents per pound.
Upon wools of the second class, imported unwashed, and upon all hair of the alpaca, goat, camel, and other like animals, and upon noils, the duty shall be six cents per pound.	10 cts. per lb. and 10 per cent..	10 cts. per lb. and 10 per cent..	10 cts. per lb. and 10 per cent.
	12 cts. per lb. and 10 per cent..	12 cts. per lb. and 10 per cent..	12 cts. per lb. and 10 per cent.
	12 cts. per lb. and 10 per cent..	10 cts. per lb. and 10 per cent..	6 cents per pound.



## Wool and manufactures of wool—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
Upon wools of the third class, unwashed, the value whereof, at the last port or place whence exported into the United States, including charges in such port, shall be fifteen cents or less, the duty shall be three cents per pound. Upon wools of the same class, unwashed, the value whereof, at the last port or place whence exported to the United States, including charges in such port, shall exceed fifteen cents per pound, the duty shall be six cents per pound:	3 cents per pound.....	3 cents per pound.....	3 cents per pound.
	3 cts. per lb. and 6 cts. per lb...	6 cents per pound.....	6 cents per pound.

*Provided*, That any wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be subject to pay twice the amount of duty to which it would otherwise be subjected, anything in this act to the contrary notwithstanding: *Provided further*, That when wool of different qualities is imported in the same bale, bag, or package, it shall be appraised, by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same price, whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *And provided further*, That the specific duty upon wool of all classes which shall be imported washed shall be twice the amount of the specific duty to which it would be subjected if imported unwashed, and that the specific duty upon wool of all classes which shall be imported scoured shall be three times the amount of the specific duty to which it would be subjected if imported unwashed.

	Present tariff.	House bill No. 718.	Proposed rates.
On sheepskins and Angora goatskins, raw or unmanufactured, imported with the wool on, washed or unwashed, the duty shall be twenty per centum ad valorem; and on woollen rags, shoddy, mungo, extract of wool, and waste, the duty shall be six cents per pound; and on woollen flocks the duty shall be three cents per pound.	20 per cent.....	30 per cent.....	20 per cent.
	3 cts. per lb.....	12 cts. per lb.....	6 cts. per lb.
	3 cts. per lb.....	12 cts. per lb.....	3 cts. per lb.

SEC. 4. *And be it further enacted*, That in lieu of the duties heretofore imposed by law on manufactures of wool and similar materials, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On woollen cloths, comprising broadcloths, cloakings, cassimeres, ladies' cloths, doeskins, tricots, and all other full or felted goods or fabrics, woollen shawls, flannels, and all manufactures of wool of every description made wholly or in part of wool, not herein otherwise specified, twenty-five cents per pound; and in addition thereto, forty per centum ad valorem.	24 cents per lb. and 40 per cent.	50 cents per lb. and 35 per cent.	25 cents per lb. and 40 per cent.
On blankets and woollen and worsted yarns, composed wholly or in part of wool, the hair of the alpaca, goat, or other like animals, valued at not exceeding forty cents per pound, ten cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, fifteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-five cents per pound; valued at above eighty cents per pound, thirty cents per pound; and in addition thereto, upon all the above-named articles, forty per centum ad valorem.	24 cents per lb. and 25 per cent. 24 cents per lb. and 30 per cent. 24 cents per lb. and 30 per cent. 24 cents per lb. and 30 per cent.	20 cents per lb. and 35 per cent. 30 cents per lb. and 35 per cent. 40 cents per lb. and 35 per cent. 50 cents per lb. and 35 per cent.	10 cents per lb. and 40 per cent. 15 cents per lb. and 40 per cent. 25 cents per lb. and 40 per cent. 30 cents per lb. and 40 per cent.
On burling, fifteen cents per square yard, and in addition thereto forty per centum ad valorem.	50 per cent. ....	20 cents p. sq. yd. and 35 p. ct.	15 cents p. sq. yd. and 40 p. ct.
On women's and children's dress goods, and real or imitation Italian cloths and lastings, and all other similar fabrics, either in the grey or of uniform color, or in various colors or figures produced in the process of weaving, or by coloring, staining, painting, printing, or otherwise, commonly sold or purchased by the yard or lineal measure, or by the piece, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents the square yard, four cents per square yard, and in addition thereto forty per cent. ad va-	4 cents per sq. yd. and 25 p. ct.	6 cents per sq. yd. and 35 p. ct.	4 cents per sq. yd. and 40 p. ct.

Wool and manufactures of wool—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
<p>lorem; valued at above twenty cents per square yard, six cents per square yard, and in addition thereto forty per cent. ad valorem: <i>Provided</i>, That on all such goods weighing four ounces and over per square yard, the duty shall be twenty-five cents per pound, and in addition thereto forty per cent. ad valorem.</p>	<p>6 cents per sq. yd. and 30 p. ct.</p>	<p>8 cents per sq. yd. and 40 p. ct.</p>	<p>6 cents per sq. yd. and 40 p. ct.</p>
<p>On hosiery, composed wholly or in part of wool, comprising shirts, drawers, stockings, socks, gloves, mittens, and all other goods knitted or made on frames or by hand, and cloth gloves, twenty cents per pound; and in addition thereto, forty per centum ad valorem.</p>	<p>20 cts. per lb. and 30 per cent..</p>	<p>20c. to 50c. p. lb. and 35 per cent.</p>	<p>20 cts. per lb. and 40 per cent.</p>
<p>On hats and caps of wool, and clothing ready made, and wearing apparel of every description, and Balmoral skirts, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, twenty-five cents per pound; and in addition thereto, forty per centum ad valorem.</p>	<p>24 cts. per lb. and 40 per cent..</p>	<p>50 cts. per lb. and 40 per cent..</p>	<p>25 cts. per lb. and 40 per cent.</p>
<p>On webbing, beltings, cords, bindings, braids, and galloons, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, forty cents per pound, and in addition thereto, forty per centum ad valorem.</p>	<p>50 per cent. ....</p>	<p>50 cts. per lb. and 50 per cent..</p>	<p>40 cts. per lb. and 40 per cent.</p>
<p>On fringes, gimp, tassels, dress trimmings, head nets, buttons or tassel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other like animals, or of which the above-named materials are the component parts of chief value, sixty per centum ad valorem.</p>	<p>24 cts. per lb. and 40 per cent.. 50 per cent.</p>	<p>50 cts. per lb. and 50 per cent..</p>	<p>60 per cent.</p>
<p>On Aubusson and Axminster carpets and carpets woven whole for rooms, fifty per centum ad valorem.</p>	<p>80 cents per square yard. ....</p>	<p>50 per cent. ....</p>	<p>50 per cent.</p>

On Saxony, Wilton, and Tournay velvet carpets, wrought by the Jacquard machine, eighty cents per square yard; wrought by the Jacquard machine, seventy cents per square yard; on patent velvet and tapestry velvet carpets, printed on the warp or otherwise, fifty cents per square yard.	80 cents per square yard.....	70c. p. sq. yd. and 35 per cent.	80 cents per square yard.
On Brussels or tapestry Brussels carpets, printed on the warp or otherwise, fifty cents per square yard.	70 cents per square yard.....	44c. p. sq. yd. and 35 per cent.	70 cents per square yard.
On treble ingrain, three-ply, and worsted chain Venetian carpets, forty cents per square yard.	50 cents per square yard.....	40c. p. sq. yd. and 35 per cent.	50 cents per square yard.
On yarn Venetian and two-ply ingrain carpets, thirty-five cents per square yard.	50 cents per square yard.....	28c. p. sq. yd. and 35 per cent.	50 cents per square yard.
On druggets, baizes and bookings, printed, colored, or otherwise, twenty-five cents per square yard, and in addition thereto thirty per centum ad valorem; on carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified, forty per centum ad valorem: <i>Provided</i> , That mats, rugs, screens, covers, hassocks, bed-sides, and other portions of carpets or carpeting, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and that the duty on all other mats, (not exclusively of vegetable material,) screens, hassocks, and carpet, and door rugs, shall be forty per centum ad valorem.	40 per cent.....	40 per cent.....	40 per cent.
On oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, (except silk oil-cloth,) and on water-proof cloth, not otherwise herein provided for, forty per centum ad valorem; on oil-silk cloth, sixty per centum ad valorem.	30 per cent.....	35 per cent.....	30 per cent.
On all manufactures of cloth, woven, made, or cut in patterns of such size, shape, and form, as to be fit for use in the manufacture of buttons, shoes, boots, booties, and slippers, exclusively, not combined with India-rubber, ten per centum ad valorem.	40 per cent.....	45 per cent.....	40 per cent.
On roofing felt, twenty per centum ad valorem.....	50 per cent.....	60 per cent.....	60 per cent.
	10 per cent.....	10 per cent.....	10 per cent.
	20 per cent.....	20 per cent.....	20 per cent.
	25 cents per square yard.....	25c. p. sq. yd. and 35 per cent.	25c. p. sq. yd. and 30 per cent.



On all manufactures of wool, worsted, the hair of the alpaca, goat, or other like animal, mixed with other material, in which wool, worsted, the hair of the alpaca, goat, or other like animal, is the material of chief value, not herein otherwise specified, there shall be levied, collected, and paid the same duties as are herein provided for similar manufactures composed wholly of wool, worsted, the hair of the alpaca, goat, or other like animals: *Provided*, That all manufactures of worsted, the hair of the alpaca, goat, or any other animal, and of shoddy, mungo, waste, or flocks, not herein specified, shall be known as manufactures of wool, and the same rate of duties shall be levied, collected, and paid on them as are herein imposed on similar fabrics composed wholly of wool.

### ON SILK AND ITS MANUFACTURES

SECTION 5. *And be it further enacted*, That in lieu of the duties heretofore imposed by law on the importation of silk and manufactures of silk, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On spun silk for filling, in skeins or cops, twenty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, thrown, or orgauzine, and on floss silks, thirty-five per centum ad valorem.	35 per cent. 35 per cent.	..... .....	35 per cent. 35 per cent.
On sewing silk in the gum or purified, fifty per centum ad valorem.	40 per cent.	.....	50 per cent.
On all ribbons, beltings, galloons, hat-bands, bindings, braids, fringes, gimps, cloak and dress trimmings, fancy buttons, cords, dress cords, cords and tassels, head nets, head dresses, neck ties, collars, and scarfs, made of silk, sixty per centum ad valorem.	35 per cent. to 60 per cent.	60 per cent. to 75 per cent.	60 per cent.
On each and every other description of manufactures of silk, whether produced by the loom or frame or in any other way, or further advanced by the needle, whether by hand or machinery, sixty per centum ad valorem.	60 per cent.	60 per cent.	60 per cent.
On all other manufactures of silk, mixed with other materials, comprised as above, in which silk is the material of chief value, fifty per centum ad valorem.	50 per cent.	.....	50 per cent.

## FLAX, HEMP, JUTE, &amp;c., AND MANUFACTURES THEREOF.

SEC. 6. *And be it further enacted*, That in lieu of the duties heretofore imposed by law on the importation of flax, hemp, jute, or similar vegetable materials, or on manufactures of the same, there shall be hereafter levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On flax, unmanufactured, ten dollars per ton.....	\$15 per ton.....	\$45 per ton.....	\$10 per ton.
On flax, hacked, known as dressed line, twenty dollars per ton.....	\$15 per ton.....	\$45 per ton.....	\$20 per ton.
On Russia, Manilla, Italian, and all other hems, unmanufactured, twenty dollars per ton.....	Man., \$25 p. ton.....	.....	\$20 per ton.
On flax straw, one dollar per ton.....	.....	.....	\$1 per ton.
On the tow of flax or hemp, five dollars per ton.....	Flax, \$5 p. ton. Hemp, \$10 p. ton.....	\$5 per ton..... \$20 per ton.....	\$5 per ton. \$5 per ton.
On jute, unmanufactured, and Sisal grass, and other vegetable fibres not otherwise provided for, five dollars per ton.	\$15 per ton.....	.....	\$5 per ton.
On all manufactures of Sisal grass, thirty per cent. ad valorem.....	.....	.....	30 per cent.
On all brown or bleached linens, ducks, canvas paddings, cot bottoms, burlaps, drills, coatings, brown Hollands, blay linens, Spanish linens, diaper, damasks, crush, huckabacks, handkerchiefs, lawns, or other manufactures of flax, hemp, or jute, or of which flax, hemp, or jute is the component material of chief value, not herein otherwise specified, thirty-five per centum ad valorem.	35 per c. and 40 per cent.	6 c. p. sq. yard, and 30 p. c. to 40 per cent.	35 per cent.
On cordage and rope, of whatever vegetable material composed, three cents per pound.....	Tarred, 3 c. p. lb.; untarred, $3\frac{1}{2}$ c. p. lb.; Manilla, $2\frac{1}{2}$ c. p. lb.	Manilla, 3 cents per pound.	3 cts. per pound.
On gunny cloth, gunny bags, cotton bagging, or other manufactures not otherwise herein provided for, suitable for the uses to which cotton bagging is applied, composed wholly or in part of hemp, jute, flax, or other material valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound.	3 c. per pound.....	3 cts. per pound and 30 per ct.	3 cts. per pound.
On jute, hemp, or cocoanut matting and carpeting, three cents per square yard, and, in addition thereto, thirty per centum ad valorem.	4 c. per pound.....	4 cts. per pound and 35 per ct.	4 cts. per pound.
On mats, and on matting not otherwise specified, of the same and other exclusively vegetable materials, thirty per centum ad valorem.	6 $\frac{1}{2}$ c. per sq. yd.; coir, 30 per ct.	5 c. per yd. and 25 per cent.....	3 c. per yard and 30 per cent.
On matting made of bass or linden wood bark, fifteen per centum ad valorem.	30 per cent.	.....	30 per cent.
On fish lines of flax or hemp, or twines of flax or hemp, suitable for fish lines, valued at fifty cents or less per pound, five cents per pound and thirty per centum ad valorem; valued at over fifty cents, and not over one dollar per pound, ten cents per pound and thirty per centum ad valorem; valued at over one dollar per pound, twenty cents per pound and thirty per centum ad valorem.	Flax, 40 per ct. hemp, 35 p. ct.	40 c. p. lb. and 35 per cent.	5 c. per lb. and 30 per cent. 10 c. per lb. and 30 per cent. 20 c. per lb. and 30 per cent.

*Flax, hemp, jute, &c., and manufactures thereof—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On seines or nets made of flax or hemp thread, yarn, or twine, completed or in parts, valued at fifty cents or less per pound, five cents per pound and thirty per centum ad valorem; valued at over fifty cents per pound, ten cents per pound and thirty per centum ad valorem.	6½ c. per pound.	15 c. p. lb. and 35 per cent. 25 c. per lb. and 35 per cent.	5 c. per lb. and 30 per cent. 10 c. per lb. and 30 per cent. 2 c. per lb. and 20 per cent. 5 c. per lb. and 30 per cent. 10 c. per lb. and 30 per cent. 25 c. per lb. and 30 per cent.
On flax and hemp yarns, single, valued at thirty cents or less per pound, two cents per pound and twenty per centum ad valorem; valued at over thirty and not over fifty cents per pound, five cents per pound and thirty per centum ad valorem; valued at over fifty cents and not over one dollar per pound, ten cents per pound and thirty per centum ad valorem; valued at over one dollar per pound, twenty-five cents per pound and thirty per centum ad valorem.	30 per cent. 35 per cent.	..... .....	..... .....
On jute yarns, single, thirty per centum ad valorem.	25 per cent.	.....	30 per cent.
On Cori yarn, one cent and a half per pound	1½ c. per pound.	.....	1½ ct. per pound.
On thread, patent threads, saddler's thread, shoe thread, gill-net thread, or gill-net twine, and pack thread and sewing machine thread and all other threads, and twines, and yarn, when advanced beyond single, made of flax, hemp, or jute, or of the tow of flax, hemp, or jute, valued at fifty cents or less per pound, five cents per pound, and, in addition thereto, thirty per centum ad valorem; valued at over fifty cents and not over one dollar per pound, ten cents per pound, and, in addition thereto, thirty per centum ad valorem; valued at over one dollar per pound, fifteen cents per pound, and, in addition thereto, thirty per centum ad valorem.	40 per cent.	10 c. per lb. and 35 per cent.	5 c. per lb. and 30 per cent.
On webbing, tapes, galloons, bindings, gimps, trimmings, braids, plain or otherwise, made of flax, hemp, or jute, or of parts of either, or of which flax, hemp, or jute, shall be the component material of chief value, fifty per centum ad valorem.	.....	20 c. per lb. and 35 per cent. 30 c. per lb. and 35 per cent.	10 c. per lb. and 30 per cent. 15 c. per lb. and 30 per cent.
On all other manufactures of flax, hemp, or jute, or other similar fibres, not herein otherwise specified, forty per centum ad valorem.	40 per cent.	.....	50 per cent.
On all manufactures of flax, hemp, or jute, in which flax, hemp, or jute shall be the component material of chief value there shall be levied, collected, and paid, the same duties as those herein assessed on similar articles composed wholly of the above-named materials.	40 per cent.	.....	40 per cent.

## IRON AND STEEL, AND MANUFACTURES THEREOF.

SEC. 7. *And be it further enacted*, That, in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter enumerated, there shall be levied, collected, and paid, the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On iron in pigs, nine dollars per ton	\$9 per ton.....	\$9 per ton.....	\$9 per ton.
On old iron, cast or wrought, three dollars per ton: <i>Provided</i> , that nothing shall be deemed old iron but what is fit only to be remanufactured.	\$3 per ton.....	\$5 per ton.....	\$3 per ton.
On all iron in slabs, blooms, loops, or other forms, less finished than bars and more advanced than pig iron, except castings, one and one-fourth cents per pound.	1 ct. per lb.....	1 1/4 cent per lb....	1 1/4 ct. per lb.
On iron bars for railroads or inclined planes, made to pattern, ready to lay down, seventy cents per one hundred pounds.	70c. per 100 lbs.	70c. per 100 lbs.	70c. per 100 lbs.
On iron bars rolled or hammered, comprising flat bars not less than one inch, nor more than six inches wide, nor less than three-eighths of an inch, and more than two inches thick, one and one-fourth cents per pound.	1 ct. per lb.....	1 1/4 ct. per lb. and 1 1/2 ct. per lb.	1 1/4 ct. per lb.
On iron bars rolled or hammered, comprising flat bars less than one inch, and more than six inches wide, and less than three-eighths of an inch, and more than two inches thick, one and three-fourths cents per pound.	1 1/2 ct. per lb.....	1 1/2 ct. per lb. and 2 cts. per lb.	1 1/2 ct. per lb.
On iron bars or rods, round or square, not less than three-fourths of an inch, nor more than two inches diameter or square, one and one-fourth cents per pound.	1 ct. per lb.....	1 1/4 ct. per lb. and 1 1/2 ct. per lb.	1 1/4 ct. per lb.
On iron bars or rods, round or square, less than three-fourths of an inch, and more than two inches diameter or square, one and three-fourths cents per pound.	1 1/2 ct. per lb.....	1 1/2 ct. per lb. to 2 1/4 cts. per lb.	1 1/2 ct. per lb.
On iron rods and wire rods, less than number nine wire gauge, two and three-fourths cents per pound.	1 1/2 ct. per lb.....	3 cts. per lb.....	2 1/2 cts. per lb.
On all sizes mail rods, slit or rolled, and on all slit iron, two and one-fourth cents per pound.....	1 1/2 ct. per lb.....	2 1/2 cts. per lb.....	2 1/2 cts. per lb.
On all sizes of oval, half oval, and half round iron, two and one-fourth cents per pound.....	35 per cent.....	2 1/4 cts. per lb....	2 1/4 cts. per lb.
On all sizes hoop, band, and scroll iron, thinner than number eight and not thinner than number fourteen wire gauge, two and one-fourth cents per pound.	1 1/2 ct. per lb.....	2 1/2 cts. per lb....	2 1/4 cts. per lb.
On all sizes of loop, band, and scroll iron, thinner than number fourteen, wire gauge, two and three-fourths cents per pound.	1 1/2 cent per lb....	2 1/2 cents per lb.	2 1/4 cents per lb.
On all sizes of plate iron, not thinner than number ten, wire gauge, one and three-fourths cents per pound.	1 1/4 cent per lb....	2 cents per lb.	1 1/2 cent per lb.
On sheet or plate iron, thinner than number ten, and not thinner than number eighteen, wire gauge, two cents per pound.	1 1/2 c. to 1 1/2 c. p. lb.	2 1/4 cents per lb.	2 cents per lb.
On sheet or plate iron, thinner than number eighteen, wire gauge, and not thinner than number twenty-two wire gauge, two and one-fourth cents per pound.	1 1/4 c. to 1 1/2 c. p. lb.	2 1/2 cents per lb.	2 1/4 cents per lb.



Iron and steel, and manufactures thereof—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
On sheet or plate iron, thinner than number twenty-two, and not thinner than number twenty-four, wire gauge, two and one-half cents per pound.	1½ cent per lb.	2¼ cents per lb.	2½ cents per lb.
On sheet or plate iron, thinner than number twenty-four, wire gauge, not including tagger's iron, three cents per pound.	1¾ cent per lb.	2¼ cents per lb.	3 cents per lb.
On tagger's iron, thirty per centum ad valorem.	30 per cent.	.....	30 per cent.
On glazed and polished sheet iron of all descriptions, three and one-fourth cents per pound.	3 cents per lb.	4 cents per lb.	3¼ cents per lb.
On iron hoops, cut to uniform length or lengths, fit for use, all sizes and descriptions, three and one-fourth cents per pound.	35 per cent.	2¼ cents per lb.	3¼ cents per lb.
On all iron rolled or hammered in shapes, and on iron known as angle iron, whether in forms of T, L, and H, or any other forms than round, square, or flat, not herein otherwise specified, two and three-fourths cents per pound.	35 per cent.	2¼ cents per lb.	2¾ cents per lb.
On locomotive tire of iron, or bars rolled and cut for such uses, of whatever length, three cents per pound.	3 cents per lb.	3½ cents per lb.	3 cents per lb.
On locomotive tire, or bars rolled for such uses, of steel, or of iron refined by the Bessemer process, three cents per pound.	3 cents per lb.	4 cents per lb.	3 cents per lb.
On railroad splice-bars or chairs, punched or unpunched, two and one-fourth cents per pound.	2 cents per lb.	2¼ cents per lb.	2¼ cents per lb.
On railway frogs, frog points, side bars, and finger bars, of iron, two and one-half cents per pound.	3 cents per lb.	4¼ cents per lb.	2¼ cents per lb.
On iron wire, bright, coppered, galvanized, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, nor less than number sixteen, wire gauge, three cents per pound, and in addition thereto fifteen per centum ad valorem; less in size than number sixteen, and not less than	2 c'ts p. lb. and 15 per cent.	4 cents per lb.	3 c'ts per lb. and 15 per cent.
number twenty-five, wire gauge, four cents per pound, and in addition thereto fifteen per centum ad valorem; less than number twenty-five, wire gauge, five cents per pound, and in addition thereto fifteen per centum ad valorem.	3½ c'ts per lb. and 15 per cent.	5½ cents per lb.	4 c'ts per lb. and 15 per cent.
On iron or steel wire rope, made of wire over number sixteen, wire gauge, in size, six cents per pound; made of wire less in size than number sixteen, and not less than number twenty-five, seven cents per pound; made of wire less in size than number twenty-five, wire gauge, eight cents per pound: <i>Provided</i> , That iron wire rope, galvanized, shall pay one-fourth of one cent per	15 per cent.	6 c'ts per lb. and 10 per cent.	5 c'ts per lb. and 15 per cent.
pound in addition to the foregoing rates: <i>And provided</i> , That all iron wire, covered with silk, cotton, or other material, shall pay five cents per pound in addition to the rates of duty herein imposed on iron wire not covered.	3½ c'ts per lb. and 15 per cent.	.....	6 cents per lb. and 15 per cent.
On iron wire cloth, forty per centum ad valorem.	35 per cent.	.....	6 cents per lb.
On wire spiral furniture springs, five cents per pound.	35 per cent.	.....	7 cents per lb.
On machinery forgings, mill irons and mill cranks, of wrought iron, and wrought iron pieces or parts, of any weight, for ships, steam engines, or locomotives, two cents per pound.	2 cents per lb.	6½ cents per lb.	8 cents per lb. galv'd, ¼ c. add'l. 5 cents per lb.
	.....	.....	40 per cent. 5 cents per lb. 2 cents per lb.

On iron of any size or description, not included, embraced, or enumerated in this act, one and three-fourths cent per pound.	35 per cent.	1 3/4 cents per lb.	1 3/4 cent per lb.
On anchors or parts thereof, two and one fourth cents per pound.	2 1/2 cents per lb.	3 cents per lb.	2 1/2 cents per lb.
On iron cables or cable chains, or parts thereof, two and one-half cents per pound; <i>Provided</i> , That no chains made of wire or rods of a diameter less than one-half of one inch, shall be considered a chain cable.	2 1/2 cents per lb.	3 cents per lb.	2 1/2 cents per lb.
On chains, trace chains, halter chains, and fence chains, made of wire or rods not less than one-fourth of an inch in diameter, two and one-half cents per pound; less than one-fourth of an inch in diameter, and not less than number nine, wire gauge, four cents per pound; less than number nine, wire gauge, six cents per pound.	2 1/2 cents per lb. 3 cents per lb. 35 per cent.	3 cents per lb. 3 1/2 c'ts per lb. and 4 cents per lb. 5 cents per lb.	2 1/2 cents per lb. 4 cents per lb. 6 cents per lb.
On anvils of all descriptions, two and one half cents per pound.	2 1/2 cts. per lb.	4 cts. per lb.	2 1/2 cts. per lb.
On blacksmiths' hammers, stone hammers, and sledges of all descriptions, wholly or partially finished, two and one-half cents per pound.	2 1/2 cts. per lb.	4 cts. per lb.	2 1/2 cts. per lb.
On wrought-iron washers, nuts, bolts, and rivets, wholly or partially finished, of all descriptions, punched or unpunched, two and a half cents per pound.	2 1/2 cts. per lb.	4 cts. per lb.	2 1/2 cts. per lb.
On wrought-iron tubes and flues, of all descriptions, three and one-half cents per pound.	2 cents per lb.	3 1/2 cts. per lb.	2 1/2 cts. per lb.
On wrought-iron hinges of all descriptions, and bed-screws, three cents per pound.	2 1/2 cts. p. lb., and 3 1/2 cts. p. lb.	4 cts. per lb.	3 1/2 cts. per lb.
On galvanized iron, and iron coated with zinc, of all descriptions, three cents per pound.	2 1/2 cts. per lb.	4 cts. per lb.	3 cts. per lb.
On wrought-iron board nails and spikes, and nails made of wire, three cents per pound	2 1/2 cts. per lb.	3 to 4 cts. per lb.	3 cts. per lb.
On horse and mule shoes, two cents per pound.	35 per cent.	2 cts. per lb.	2 cts. per lb.
On cut-nails and spikes of all descriptions, one and a half cents per pound.	1 1/2 ct. per lb.	2 cts. per lb.	1 3/4 ct. per lb.
On horseshoe nails, all kinds, five cents per pound.	5 cts. per lb.	7 cts. per lb.	5 cts. per lb.
On cut-tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and a half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.	2 1/2 cts. per M.	2 1/2 cts. per M.	2 1/2 cts. per M.
On screws, commonly called wood-screws, two inches or over in length, seven cents per pound; less than two inches in length, ten cents per pound.	3 cts per lb.	3 cts. per lb.	3 cts. per lb.
On all other screws of iron, not herein enumerated, and on screws of any other metal than iron, thirty-five centum ad valorem.	8 cts. per lb.	8 cts. per lb.	7 cts. per lb.
On vessels of cast-iron, not herein otherwise provided for, and on andirons, sad irons, tailors' and hatters' irons, stoves and stove-plates of cast-iron, one and three-fourths cent per pound.	11 cts. per lb.	11 cts. per lb.	10 cts. per lb.
On glazed, tinned, or enamelled cast-iron hollow-ware, four and a half cents per pound.	35 per cent.	40 per cent.	35 per cent.
On tinned and enamelled wrought-iron hollow-ware, six and a half cents per pound.	1 1/2 ct. per lb.	1 1/2 ct. per lb.	1 1/2 ct. per lb.
On cast-iron steam-gas water-pipe, one and three-fourths cent per pound.	2 1/2 cts. per lb.	3 cts. per lb.	2 1/2 cts. per lb.
On cast-iron butts and hinges, two and one-half cents per pound.	30 per cent.	35 per cent.	35 per cent.
On all other castings of iron, not herein otherwise provided for, thirty-five centum ad valorem.	2 1/2 cts. per lb.	3 1/2 cts. per lb.	3 cts. per lb.
On all puddled and blistered steel, and on all steel other than cast or shear steel, in bars, sheets, slabs, plates, coils composed of rods or bars above three-eighths of an inch in diameter, axles, tire, and parts of machinery forgings, a duty of three cents per pound.	2 1/2 cts. per lb.	3 1/2 cts. per lb.	3 cts. per lb.

*Iron and steel, and manufactures thereof—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On all cast and shear steel in bars, ingots, sheets, slabs, plates, coils composed of rods or bars above three-eighths of an inch in diameter, axles, tire, and parts of machinery forgings, valued at seven cents per pound or less, a duty of four cents per pound.	2½ cts. per lb . . .	4½ cts. per lb . . .	4 cts. per lb.
On all cast and shear steel, in bars, ingots, sheets, slabs, plates, coils composed of rods or bars above three-eighths of an inch in diameter, axles, tire, and parts of machinery forgings, and steel wire rods exceeding three-eighths of an inch in diameter, valued at above seven cents per pound, a duty of four and a half cents per pound, and in addition thereto, ten per centum ad valorem.	3 cts. per lb., and 3½ cts. per lb., and 10 per ct.	5 cts. per lb. and 10 per cent.	4½ cts. per lb. and 10 per cent
On steel rods and steel wire rods not exceeding three-eighths of an inch in diameter, and not less than one-eighth of an inch in diameter, a duty of three and a half cents per pound, and in addition thereto, ten per centum ad valorem; less than one-eighth of an inch in diameter, four cents per pound, and in addition thereto, ten per centum ad valorem.	2½ cts. per lb. and 20 per cent. 2½ cts. per lb. and 20 per cent.	5 cts. per lb. and 20 per cent.	3½ cts. per lb. and 10 per cent. 4 cts. per lb. and 10 per cent.
On steel wire not less than number sixteen wire gauge, a duty of five cents per pound, and in addition thereto, twenty per centum ad valorem.	2½ cts. per lb. and 20 per cent.	5 cts. per lb. and 20 per cent.	5 cts. per lb. and 20 per cent.
On steel wire, less or finer than number sixteen wire gauge, six cents per pound, and in addition thereto, twenty per centum ad valorem.	3 cts. per lb. and 20 per cent.	6 cts. per lb. and 20 per cent.	6 cts. per lb. and 20 per cent.
On metal, converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, except railway bars, whether invoiced as steel, or iron, or otherwise, three cents per pound.	.....	3 cts. per lb . . . . .	3 cts. per lb.
On railway bars, made in whole or in part by the Bessemer or pneumatic process, and steel railway bars, made in whole or in part by any other process, two cents per pound.	new.	2½ cents per lb.	2 cents per lb.
On cast steel car wheels, a duty of three cents per pound.	45 per cent.	.....	3 cents per lb.
On steel carriage springs, six cents per pound.	45 per cent.	8 cents per lb.	6 cents per lb.
On steel railway-frogs, frog-points, fish-bars, side-bars, splice-bars, cutter-bars, finger-bars, crow-bars, and sledge-moulds, three and a half cents per pound.	45 per cent.	4½ cents per lb.	3½ cents per lb.
On crinoline and hat steel wire, flattened, whether covered or otherwise, nine cents per pound, and, in addition thereto, ten per centum ad valorem.	45 per cent.	10 cents per lb.	9 cts. p. lb. and 10 per cent.
On cross-cut saws, twelve cents per lineal foot; on mill, pit, and drag-saws, not over nine inches wide, fifteen cents per lineal foot; on cross-cut saws, twelve cents per lineal foot; on mill, pit, and drag-saws, not over nine inches wide, twenty-five cents per lineal foot.	10 cents p. foot. 12½ cts. p. foot. 12 cts p. foot. 20 cents p. foot. 75 cts. p. dz. and 30 per cent. \$1 per doz. and 30 per cent.	12 cents p. foot. 15 cents p. foot. 25 cents p. foot. \$1 50 p. dz. and 30 per cent. \$2 50 p. dz. and 20 per cent.	12 cents p. foot. 15 cents p. foot. 25 cents p. foot. \$1 per doz. and 30 per cent. \$1 50 p. d. and 30 per cent.
On all hand-saws not over twenty-four inches in length, one dollar per dozen, and, in addition thereto, thirty per centum ad valorem; over twenty-four inches in length, one dollar and fifty cents per dozen, and, in addition thereto, thirty per centum ad valorem.	30 per cent.	30 per cent.	30 per cent.



On all back-saws not exceeding ten inches in length, one dollar per dozen, and, in addition thereto, thirty per centum ad valorem; over ten inches in length, one dollar and fifty cents per dozen, and, in addition thereto, thirty per centum ad valorem.	\$1 25 p. dz. and 30 per cent. \$2 25 p. dz. and 30 per cent.	\$1 per doz. and 30 per cent. \$1 50 p. dz. and 30 per cent.
On files, file blanks, rasps, and floats of every description, not exceeding ten inches in length, ten cents per pound, and, in addition thereto, thirty per centum ad valorem; over ten inches in length, six cents per pound, and, in addition thereto, thirty per centum ad valorem.	40 cents p. dz. to \$1 per dozen. \$1 35 p. doz. to \$3 25 per doz.	10 cts. p. lb. and 30 per cent. 6 cts. p. lb. and 30 per cent.
On squares of steel or iron, marked for measuring, nine cents per pound, and, in addition thereto, thirty per centum ad valorem.	90 cts. p. lb. and 30 per cent.	9 cts. p. lb. and 30 per cent.
On needles of all kinds for sewing, darning, knitting, and crocheting, thirty per centum ad valorem; on needles for knitting or sewing machines, one dollar per thousand, and, in addition thereto, thirty-five per centum ad valorem.	25 per cent. \$1 per M. and 35 per cent.	\$1 per M. and 35 per cent.
On table cutlery, valued at not over five dollars per gross, forty per centum ad valorem.....	\$1 per doz. and 45 per cent.	\$1 per doz. and 40 per cent.
On table cutlery with other than ivory, pearl, or metal handles, valued at over five dollars per gross, one dollar per gross, and, in addition thereto, forty per centum ad valorem.	12 cts. p. dz. and 40 per cent.	\$1 per gross and 40 per cent.
On butcher knives, cooks', and shoe knives, and spatulas and palettes, one dollar per gross, and, in addition thereto, forty per centum ad valorem.	\$1 per gross and 50 per cent.	\$1 per gross and 40 per cent.
On cutlery of all kinds, not including pocket cutlery, not herein otherwise provided for, forty-five per centum ad valorem.	50 per cent.	45 per cent.
On pocket knives and pocket cutlery of all kinds, fifty cents per dozen, and, in addition thereto, fifty per centum ad valorem.	75 cts. p. dz. and 50 per ct. and \$2 p. dz. and 50 per cent.	50 cts. p. dz. and 50 per cent.
On swords and sword-blades, forty five per centum ad valorem.....	25 cts. each and 45 per cent.	45 per cent.
On planters' or other hoes, wholly or in part of steel or iron, one dollar and a half per dozen.....	\$2 per dozen.	\$1 50 per dozen.
On steel skates costing twenty cents or less per pair, eight cents per pair; costing over twenty cents per pair, forty-five per centum ad valorem.	10 cents per pair.	8 cents per pair.
On padlocks and curryscombs of every description and of whatever material composed, fifteen cents per dozen, and, in addition thereto, forty-five per centum ad valorem.	55 per cent. 35 per cent.	45 per cent. 15 cts. p. dz. and 45 per cent.
On chest, drawer, till, cupboard, and wardrobe locks of every description, and on door and shutter bolts and wrought-iron drawer handles, forty-five per centum ad valorem.	12 cts. p. dz. and 45 per cent.	45 per cent.
On hardware, tools, implements, carpenters' tools, vises, braces, bits, fire-tongs, and shovels, house-building hardware not otherwise herein provided for, sheaves, scales, instruments for surgical and medical uses, and all like finished articles of steel wholly or in part, or of iron, brass, copper, or other metal, and whether washed, plated, or gilt, forty-five per centum ad valorem.	35 per cent.	45 per cent.
On all harness and saddlery hardware, forty-five per centum ad valorem.....	35 per cent.	45 per cent.
On muskets, rifles, fowling-pieces, pistols, and all other fire-arms, forty-five per centum ad valorem..	50 per cent. 45 per cent.	45 per cent. 45 per cent.



*Iron and steel and manufactures thereof—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On all machinery composed in part of iron or steel for the manufacture of flax or hemp, and for the manufacture of combing wools or worsted, silk, silk and worsted, twenty per centum ad valorem.	Flax machinery, free.	20 per cent. ....	20 per cent.
All machinery for other purposes, composed in part of iron or steel, or of any other metal or material, complete or in parts, thirty-five per centum ad valorem.	35 per cent. ....	45 per cent. ....	35 per cent.
On steel in any form, and on manufactures of steel of every description not otherwise herein provided for, forty-five per centum ad valorem.	45 per cent. ....	50 per cent. ....	45 per cent.
On trays and waiters and all other articles of japanned, gilt, or plated ware, not herein otherwise provided for, forty-five per centum ad valorem.	45 per cent. ....	50 per cent. ....	45 per cent.
On machine cards, or card clothing, for use in covering carding engines, or parts of the same, composed of leather and wire, or cloth and wire, whether the cloth be composed wholly of wool, flax, or cotton, or of the same materials mixed with India-rubber, or combined with each other, and India-rubber in any way, forty per centum ad valorem.	35 per cent. ....	.....	40 per cent.

**METALS OTHER THAN IRON AND STEEL, AND MANUFACTURES THEREOF.**

SEC. 8. *And be it further enacted*, That, in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter enumerated, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On manufactures and wares of gold or silver, or of which either shall be the component material of chief value, forty per centum ad valorem.	40 per cent. ....	.....	40 per cent.
On all manufactures of platinum, twenty per centum ad valorem: <i>Provided</i> , That platinum in sheets and plates, and vases or retorts of platinum for chemical uses shall be admitted free of duty.	40 per cent. .... Free. ....	.....	20 per cent. Free.
On copper ore, ten per centum ad valorem. ....	5 per cent. ....	15 per cent. ....	10 per cent.
On regulus of copper, twenty per centum ad valorem. ....	5 per cent. ....	20 per cent. ....	20 per cent.
On copper in pigs, ingots, or bars, four cents per pound. ....	2½ cents per lb. ....	5 cents per lb. ....	4 cents per lb.
On copper sheathing for vessels, 48 inches long, 14 inches wide, weight from 14 ounces to 34 ounces per square foot, and yellow metal sheathing, five cents per pound. ....	3½ cents per lb. ....	6 cents per lb. ....	5 cents per lb.
On old copper, two cents per pound. ....	1½ cent per lb. ....	3 cents per lb. ....	2 cents per lb.
On copper in plates, sheets, rods, pipes, and copper bottoms, and on all manufactures of copper, or of which copper shall be a component material of chief value, not otherwise herein provided for, forty-five per centum ad valorem.	35 per cent. ....	45 per cent. ....	45 per cent.

On copper or brass wire-cloth finer than thirty-six wires to the running inch, fifty-five per centum ad valorem.	35 per cent.	55 per cent.	55 per cent.
On brass in pigs and bars, twenty-five per centum ad valorem	15 per cent.	30 per cent.	25 per cent.
On brass old, and fit only to be remanufactured, fifteen per centum ad valorem.	15 per cent.	15 per cent.	15 per cent.
On brass in plates, sheets or wire, thirty-five per centum ad valorem.	35 per cent.	35 per cent.	35 per cent.
On castings of brass or bronze, and on all manufactures of, or articles of brass or bronze, or of which brass or bronze shall be a component material or chief value, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.	40 per cent.	40 per cent.
On lead in pigs or bars, two and one-half cents per pound.	2 cents per lb.	3 cents per lb.	2½ cents per lb.
On lead ore, one and one-half cents per pound.	1½ cent per lb.	2½ cents per lb.	1½ cent per lb.
On old scrap lead, one and one-half cents per pound.	1½ cent per lb.	2 cents per lb.	1½ cent per lb.
On lead in sheets, pipe, and shot, three cents per pound.	2½ cents per lb.	4 cents per lb.	3 cents per lb.
On all manufactures of lead, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.	35 per cent.	35 per cent.
On pewter, Britannia, and all like mixed metals, of lead or tin, five cents per pound.	35 per cent.	35 per cent.	5 cents per lb.
On all articles of pewter or Britannia, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.	45 per cent.	40 per cent.
On ore of antimony, natural, five dollars per ton.	10 per cent.	10 per cent.	\$5 per ton.
On regulus of antimony, two cents per pound.	10 per cent.	10 per cent.	2 cents per lb.
On nickel, forty cents per pound.	15 per cent.	40 cents per lb.	40 cents per lb.
On alloy of nickel with copper, forty cents per pound.	35 per cent.	40 cents per lb.	40 cents per lb.
On nickel matte, speiss, or oxide, thirty cents per pound.	10 per cent.	30 cents per lb.	30 cents per lb.
On ores of nickel, and on cobalt ores, ten per centum ad valorem.	10 per cent.	10 per cent.	10 per cent.
On manufactures of nickel, forty per centum ad valorem.	35 per cent.	50 per cent.	40 per cent.
On tinned iron, known as tin plates, twenty-five per centum ad valorem.	25 per cent.	25 per cent.	25 per cent.
On manufactures or articles of tin or of tinned iron, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.	35 per cent.	40 per cent.
On albaica or white metal, argentine, German silver, and the like mixed metals, forty per centum ad valorem.	35 per cent.	35 per cent.	40 per cent.
On all manufactures of albaica, argentine, German silver, and the like mixed metals, forty-five per centum ad valorem.	40 per cent.	50 per cent.	45 per cent.
On zinc, spelter or teutenegre, in blocks or pigs, two cents per pound.	1½ cent per lb.	2½ cents per lb.	2 cents per lb.
On zinc in sheets, three cents per pound.	2½ cents per lb.	4 cents per lb.	3 cents per lb.
On all articles of zinc, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.	35 per cent.	40 per cent.
On all native ores of zinc, ten per centum ad valorem.	10 per cent.	10 per cent.	10 per cent.
On gold leaf, one dollar and fifty cents per package of five hundred leaves; on silver leaf, seventy-five cents per package of five hundred leaves.	\$1.50 per pkg.	\$1.50 per pkg.	\$1.50 per pkg.
On types and type metal, thirty per centum ad valorem.	75 cents per pkg.	75 cents per pkg.	75 cents per pkg.
On old type, fit only to be manufactured, two cents per pound.	25 per cent.	25 per cent.	30 per cent.
	Free		2 cents per lb.

DRUGS, DYES, CHEMICALS, PAINTS, OILS, CHEMICAL AND MEDICINAL PREPARATIONS.

SEC. 9. *And be it further enacted*, That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on drugs, dyes, chemicals, paints, oils, chemical and medicinal preparations, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On acetate of alumina, five cents per pound.....	20 per cent.....	.....	5 cents per lb.
On acetate of ammonia, fifty cents per pound.....	75 cents per lb.....	.....	50 cents per lb.
On acetate of baryta, forty cents per pound.....	40 cents per lb.....	.....	40 cents per lb.
On sub-acetate of copper, or verdigris, six cents per pound.....	6 cents per lb.....	.....	6 cents per lb.
On crystals of copper, or distilled verdigris, twenty cents per pound.....	20 per cent.....	.....	20 cents per lb.
On acetate of iron, or red liquor, ten cents per pound.....	50 cents per lb.....	.....	10 cents per lb.
On acetate of lead, or sugar of lead, ten cents per pound.....	20 cents per lb.....	30 cents per lb.....	10 cents per lb.
On acetate of lime, one and a quarter cent per pound.....	25 per cent.....	.....	14 cent per lb.
On acetate of magnesia, fifty cents per pound.....	50 cents per lb.....	.....	50 cents per lb.
On acetate of potassa, fifty cents per pound.....	75 cents per lb.....	.....	50 cents per lb.
On acetates of soda, of strontia, and of zinc, fifty cents per pound.....	50 cents per lb.....	.....	50 cents per lb.
On acids, namely: On acetic or pyroliceneous acid, exceeding the specific gravity of 1.040, sixteen cents per pound.....	80 cents per lb.....	.....	16 cents per lb.
On glacial acetic acid, solid at temperatures above 32° Fahrenheit, twenty-five cents per pound.....	25 cents per lb.....	.....	5 cents per lb.
On arsenious acid, a half cent per pound.....	25 cents per lb.....	.....	25 cents per lb.
On benzoic acid, two dollars per pound.....	20 per cent.....	10 per cent.....	7 cent per lb. \$2 per lb.
On boracic acid, crude, five cents per pound.....	5 cents per lb.....	.....	5 cents per lb.
On carbolic acid or phenic acid, crude, twenty per centum ad valorem.....	20 per cent.....	.....	20 per cent.
On carbolic acid, or phenic acid, refined; and on creosote; twenty cents per pound.....	20 per cent.....	.....	20 cents per lb.
On chromic acid, crystallized, sixty cents per pound.....	15 per cent.....	.....	60 cents per lb.
On citric acid, white or yellow, ten cents per pound.....	10 cents p. lb.....	.....	10 cents per lb.
On gallic acid, and pyrogallic acid, one dollar and fifty cents per pound.....	\$1 50 p. lb.....	.....	\$1 50 per lb.
On muriatic acid, three cents per pound.....	10 per cent.....	.....	3 cents per lb.
On nitric acid, three cents per pound.....	10 per cent.....	.....	3 cents per lb.
On oxalic acid, four cents per pound.....	4 cents p. lb.....	.....	4 cents per lb.
On phosphoric acid, and on prussic acid: twenty per centum ad valorem.....	20 per cent.....	.....	20 per cent.
On picric and nitro-picric acids, and on all dyes and colors made from coal tar, naphtha, benzole, or similar products; or of which such products form a part, and not otherwise herein provided for; fifty per centum ad valorem.....	\$1 p. lb. and 25 per cent.....	10 per cent.....	50 per cent.
On sulphuric acid or oil of vitriol, one cent per pound.....	1 cent p. lb.....	.....	1 cent per lb.
On fuming sulphuric acid, two cents per pound.....	1 cent p. lb.....	.....	2 cents per lb.



On succinic acid, twenty per centum ad valorem.....	20 per cent.....	20 per cent.....
On tannic acid, one dollar and fifty cents per pound.....	\$2 per lb.....	\$1 50 per lb.....
On tartaric acid, twelve cents per pound.....	20 cents per lb.....	12 cents per lb.....
On aconite root, and aconite leaf, ten cents per pound.....	40 per cent.....	10 cents per lb.....
On aconitia and salts of aconitia, two dollars and a half per ounce.....	40 per cent.....	\$2 50 per oz.....
On albumen, as egg albumen, blood albumen, or of whatever kind, and on fibrin of whatever kind, five cents per pound.....	5 cents per lb.....	5 cents per lb.....
On aldehyde, one dollar per pound.....	20 per cent.....	\$1 per lb.....
On alkengi, thirty per centum ad valorem.....	40 per cent.....	30 per cent.....
On agaric, twenty per centum ad valorem.....	20 per cent.....	20 per cent.....
On alkanet root, two cents per pound.....	20 per cent.....	2 cents per lb.....
On aloes, four cents per pound.....	6 cents per lb.....	4 cents per lb.....
On all medicinal preparations of aloes, thirty per centum ad valorem.....	40 per cent.....	30 per cent.....
On alum, alum substitute, and aluminous calce, sixty cents per one hundred pounds.....	60 c. p. 100 lbs.....	60 cts. p. 100 lbs.....
On amber, twenty per centum ad valorem.....	20 per cent.....	20 per cent.....
On carbonate of ammonia, two cents per pound.....	20 per cent.....	2 cents per lb.....
On sal ammoniac or muriate of ammonia, one and a half cents per pound.....	20 per cent.....	1½ cent per lb.....
On sulphate of ammonia, one cent per pound.....	20 per cent.....	1 cent per lb.....
On alcoholic spirits of ammonia, fifty cents per pound.....	\$3 per gal.*.....	50 cents per lb.....
On aqua ammonia and all salts of ammonia, not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent.....	30 per cent.....
On aniline dyes and colors, by whatever name known, and on aniline, fifty per centum ad valorem.....	\$1 p. lb. and 35 per cent.....	50 per cent.....
On anise seed, six cents per pound.....	6 cents per lb.....	6 cents per lb.....
On star anise seed, eight cents per pound.....	10 cents per lb.....	8 cents per lb.....
On extract of annatto seed, five cents per pound.....	20 per cent.....	5 cents per lb.....
On Hoffman's anodyne, and on spirits of nitrous ether, when of the strength indicated in the United States Pharmacopœia, fifty cents per pound.....	50 cents per lb.....	50 cents per lb.....
On anthemis or chamomile, in flowers or otherwise, three cents per pound.....	20 per cent.....	3 cents per lb.....
On crude sulphide of antimony, or crude antimony, one cent per pound.....	20 per cent.....	1 cent per lb.....
On purified sulphide of antimony, and on alkalies and kermes mineral, thirty cents per pound.....	20 per cent.....	30 cents per lb.....
On antimonium, or metallic antimony, two cents per pound.....	20 per cent.....	2 cents per lb.....
On tartrate of antimony and potassa, or tartar emetic, twenty cents per pound.....	20 cents per lb.....	20 cents per lb.....
On all antimonial preparations not otherwise herein provided for, thirty per centum ad valorem.....	20 p. ct. and 40 per cent.....	30 per cent.....
On argols or crude tartar, and on brown, gray, or red tartar, five cents per pound.....	6 cents per lb.....	5 cents per lb.....
On argols, white, or partially refined tartar, six cents per pound.....	10 cents per lb.....	6 cents per lb.....
On cream of tartar, purified argols, or bitartrate of potassa; seven cents per pound.....	10 cents per lb.....	7 cents per lb.....
On Armenian bole, fifty per centum ad valorem.....	50 per cent.....	50 per cent.....

\* Or the duty on distilled spirits. Act of July 28, 1866.



*Drugs, dyes, chemicals, paints, &c.—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On arrowroot, six cents per pound.....	6 cents per lb.....	.....	6 cents per lb.
On arsenic, a half cent per pound.....	20 per cent.....	10 per cent.....	$\frac{1}{2}$ cent per lb.
On all other forms of arsenic, and all arsenical preparations not otherwise herein provided for, forty per centum ad valorem.....	40 per cent.....	.....	40 per cent.
On assafœtida, five cents per pound.....	20 per cent.....	.....	5 cents per lb.
On atropia and salts of atropia, two dollars and a half per ounce.....	40 per cent.....	.....	\$2 50 per oz.
On belladonna root, and belladonna leaf, ten cents per pound.....	.....	.....	10 cents per lb.
On balsam copaiba or copaiba, twenty cents per pound.....	20 cents per lb.....	.....	20 cents per lb.
On balsam Tolu, thirty cents per pound.....	30 cents per lb.....	.....	30 cents per lb.
On Peruvian balsam, and balsams of every description not otherwise herein provided for, fifty cents per pound.....	50 cents per lb.....	.....	50 cents per lb.
On Canadian balsam, ten cents per pound.....	20 per cent.....	.....	10 cents per lb.
[For Peruvian barks, see free list.]			
On canella alba, or Winter's bark, pomegranate bark, and all medicinal barks, crude, not otherwise herein provided for, ten per centum ad valorem.....	20 per cent.....	.....	10 per cent.
On croton cascarrilla bark, and all other barks not medicinal, crude, and not otherwise herein provided for, ten per centum ad valorem.....	10 per cent.....	.....	10 per cent.
On baryta, native carbonate and sulphate, or heavy spar, crude, five dollars per ton.....	$\frac{1}{3}$ cent per lb.....	.....	\$5 per ton.
On sulphate of baryta, prepared, as blanc-fixe, enamel white, safin white, or by whatever name designated, three cents per pound.....	3 cents per lb.....	.....	3 cents per lb.
On nitrate of baryta and muriate of baryta, six cents per pound.....	20 per cent.....	.....	6 cents per lb.
On all salts of baryta, not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent.....	.....	30 per cent.
On oxide of bismuth, carbonate, subnitrate and oxychloride of bismuth, one dollar per pound.....	20 per cent.....	.....	\$1 per lb.
On bitter apples, colocynth, or coloquintida, ten cents per pound.....	10 cents per lb.....	.....	10 cents per lb.
On blues, namely, on fig or wash blue, and on all other blues used for similar purposes, and not otherwise herein provided for, twenty-five per centum ad valorem.....	25 per cent.....	.....	25 per cent.
On bone black and on animal charcoal of every description when of ordinary grade and value, one cent per pound.....	25 per cent.....	.....	1 cent per lb.
On ivory drop black, in cones or in powder, six cents per pound.....	25 per cent.....	.....	6 cents per lb.
On Frankfurt black, six cents per pound.....	25 per cent.....	.....	6 cents per lb.
On spirit black and lampblack, two cents per pound.....	20 per cent.....	.....	2 cents per lb.
On borax, crude or tincal, and on crude borates not otherwise herein provided for, five cents per pound.....	5 cents per lb.....	.....	5 cents per lb.
On borax, refined, ten cents per pound.....	10 cents per lb.....	.....	10 cents per lb.
On boracic acid, crude, five cents per pound.....	5 cents per lb.....	.....	5 cents per lb.
On boracic acid refined, hydrated, twelve cents per pound; anhydrous, twenty-five cents per pound.....	5 cents per lb.....	15 cts and 27 cts.	12 cts. and 25 cts.

On borate of lime, crude, one cent per pound.....	5 cents per lb.....	1 cent per lb.
On bronze metal or Dutch metal in leaf and shavings, and on bronze liquid, thirty per centum ad valorem.....	10 per cent.....	30 per cent.
On metallic bronze powder and frosting, of all colors and of whatever material composed, one dollar and twenty cents per pound.....	20 per cent.....	\$1 20 per lb.
On bromine, fifty cents per pound.....	20 per cent.....	50 cents per lb.
On bromide of potassium and of sodium, sixty-five cents per pound.....	20 per cent.....	65 cents per lb.
On all salts and preparations of bromine, not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent.....	30 per cent.
On calamus, or flag root, five cents per pound.....	20 per cent.....	5 cents per lb.
On calome, twenty-five cents per pound.....	30 per cent.....	25 cents per lb.
On corrosive sublimate, cyanide and iodide of mercury, red oxide of mercury, red precipitate, and all salts and preparations of mercury not otherwise herein provided for; thirty per centum ad valorem.....	20 per cent.....	30 per cent.
On mercury or quicksilver, eight cents per pound.....	15 per cent.....	8 cents per lb.
On vermilion or prepared cinnabar and other prepared sulphides of mercury, twenty cents per pound.....	25 per cent.....	20 cents per lb.
On cinnaabar ore, or other native ores of mercury, twenty per centum ad valorem.....	10 per cent.....	20 per cent.
On camphor, crude, fifteen cents per pound.....	30 cents per lb.....	15 cents per lb.
On camphor, refined, twenty-three cents per pound.....	40 cents per lb.....	23 cents per lb.
On caustharides, or Spanish flies, fifty cents per pound.....	50 cents per lb.....	50 cents per lb.
On carmine in all forms, and carmine lake, dry or liquid, thirty-five per centum ad valorem.....	35 per cent.....	35 per cent.
On all prepared or manufactured chalk, as whitening, * Paris white, or under whatever name or form, dry, one cent per pound; ground in oil, five cents per pound.....	1 cent per lb.....	1 cent per lb.
On red chalk, and French chalk or talc, three cents per pound.....	2 cents per lb.....	2½ cents per lb.
On Vienna chalk and on Vienna lime, twenty per centum ad valorem.....	20 per cent.....	20 per cent.
On all native ores of cobalt, ten per centum ad valorem.....	10 per cent.....	10 per cent.
On cobalt and on oxide of cobalt, thirty per centum ad valorem.....	20 per cent.....	30 per cent.
On smalts, zaffre, cobalt blue, and all like preparations of cobalt, thirty per centum ad valorem.....	20 per cent.....	30 per cent.
On cocculus indicus, ten cents per pound.....	10 cents per lb.....	10 cents per lb.
On conium, cicuta, or hemlock, seed and leaf, ten cents per pound.....	20 per cent.....	10 cents per lb.
On cubebes, ten cents per pound.....	10 cents per lb.....	10 cents per lb.
On cuttle-fish bone, five cents per pound.....	5 cents per lb.....	5 cents per lb.
On crocus powder, crocus martis, colcothar, purple brown, Indian red, and all like oxides of iron, five cents per pound.....	20 per cent, and 25 per cent.....	5 cents per lb.
On cumin or cummin-seed, five cents per pound.....	5 cents per lb.....	5 cents per lb.
On clay, China clay, pipe clay, fire clay and kaoline, five dollars per ton.....	\$5 per ton.....	\$5 per ton.
On Fuller's earth, three dollars per ton.....	\$3 per ton.....	\$3 per ton.
On clay prepared as satin white or lily white, five cents per pound.....	3 cents per lb.....	5 cents per lb.
On chloroform or chloric ether, fifty cents per pound.....	\$1 per lb.....	50 cents per lb.
On collodion, liquid or solid, and on gun-cotton, one dollar and fifty cents per pound.....	\$1 per lb.....	\$1 50 per lb.
On Colombo root, four cents per pound.....	20 per cent.....	4 cents per lb.

\* The House bill makes whitening, dry, one cent per pound; ground in oil, two cents per pound.

*Drugs, dyes, chemicals, paints, &c.—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On Cologne water, or other perfumery of which alcohol forms the ingredient of chief value, three dollars per gallon, and in addition thereto, fifty per centum ad valorem.	\$3 per gal. and 50 per cent.	\$3 7/8 per gal. and 50 per cent.	\$3 per gallon and 50 per cent.
On coppers, or sulphate of iron, a half of a cent per pound.	1/2 cent per lb.	.....	3/4 cent per lb.
On sulphate of copper, blue or Roman vitriol, or blue stone, three cents per pound.	25 per cent.	.....	3 cents per lb.
On dextrine or British gum, and on gum substitute, four cents per pound.	20 per cent.	.....	4 cents per lb.
On emery, ore or rock, twelve dollars per ton.	\$6 per ton.	.....	\$12 per ton.
On emery, ground or pulverized, two cents per pound.	1 cent per lb.	.....	2 cents per lb.
On emery cloth and emery paper, thirty-five per centum ad valorem.	35 per cent.	.....	35 per cent.
On ergot, twenty cents per pound.	20 cents per lb.	.....	20 cents per lb.
On ergotine, one dollar per ounce.	20 per cent.	\$10 per lb.	\$1 per oz.
On essences, so called, not properly designated as essential oils, and on cosmetics, hair oils, pomades, hair dressings and hair dyes, dentifrices, and all tooth washes and tooth pastes, aromatic cachous, or other perfumes and cosmetics, by whatever name or names known, used or applied as perfumes, or applications to the hair, mouth, or skin, and not otherwise herein provided for, fifty per centum ad valorem.	50 per cent.	.....	50 per cent.
On all essences or compounds distilled or expressed, and on all compounds or preparations of which distilled spirits is a component part of chief value, three dollars per gallon, and in addition thereto, fifty per centum ad valorem.	\$3 per gal. and 50 per cent.	\$3 5/8 p. gal. and 50 per cent.	\$3 per gallon and 50 per cent.
On medicinal extracts, namely: On extracts of aconite, chamomile or anthemis, digitalis or foxglove, humulus or hops, ipecacuanha, quassia and valerian, fifty-five cents per pound.	40 per cent.	.....	55 cents per lb.
On extracts of arnica, colchicum, colocynth, simple or compound, nux vomica, rhatany and stramonium, one dollar per pound.	40 per cent.	.....	\$1 per lb.
On extracts of belladonna, hyoseyamus and lettuce, forty cents per pound.	40 per cent.	.....	40 cents per lb.
On lactucarium, two dollars per pound.	40 per cent.	.....	\$2 per lb.
On extracts of cannabis indica, or Indian hemp, or gunjah, and opium, when strictly an official extract for medical uses, two dollars and fifty cents per pound.	40 per cent.	.....	\$2 50 per lb.
On extracts of conium, cicuta, or hemlock, gentian, papaver or poppy, and taraxacum, or dandelion, fifteen cents per pound.	40 per cent.	.....	15 cents per lb.
On extracts of cinchona, or Peruvian barks, and calumba, or columbo, three dollars and thirty cents per pound.	40 per cent.	.....	\$3 30 per lb.
On extract of elaterium, or elaterium, sixty cents per ounce.	40 per cent.	.....	60 cents per oz.
On extract of hellebore, sixty-five cents per pound.	40 per cent.	.....	65 cents per lb.
On extracts of jalap and rhubarb, one dollar and thirty-five cents per pound.	40 per cent.	.....	\$1 35 per lb.
On all medicinal extracts not otherwise herein provided for, forty per centum ad valorem.	40 per cent.	.....	40 per cent.



On extract of madder, as garancine, or in any form, ten per centum ad valorem.....	10 per cent.....	10 per cent.....	10 per cent.....
On extract of indigo, acid or neutral, twenty per centum ad valorem.....	10 per cent.....	10 per cent.....	20 per cent.....
On carmined indigo, and on all preparations of indigo, not otherwise provided for, twenty per centum ad valorem.....	20 per cent.....	20 per cent.....	20 per cent.....
On extract of logwood or Campeachy wood, and on all other extracts and decoctions of dye woods, ten per centum ad valorem.....	10 per cent.....	10 per cent.....	10 per cent.....
On fruit ethers, and all ethers used as fruit or liquor flavors, not otherwise herein provided for, two dollars and fifty cents per pound.....	\$2 per lb.....	\$2 per lb.....	\$2 50 per lb.....
On all ethers and ethereal extracts, not otherwise herein provided for, two dollars per pound.....	\$1 per lb.....	\$2 per lb.....	\$2 per lb.....
On fulminates and fulminating powders, two dollars and a half per pound.....	30 per cent.....	50 per cent.....	\$2 50 per lb.....
On nitro-glycerine or blasting oil, or glonoin, fifty cents per pound.....	20 per cent.....	50 per cent.....	50 cents per lb.....
On gelatine, refined, and on refined or white glues, twenty cents per pound; and on all gelatines and glues, the value of which shall exceed twenty-five cents per pound, shall be considered white.....	35 per cent.....	50 per cent.....	20 cents per lb.....
On dark glues and glue sizings, and on all glues not refined, five cents per pound.....	20 per cent.....	20 per cent.....	5 cents per lb.....
On isinglass and fish glue, fifty cents per pound.....	30 per cent.....	30 per cent.....	50 cents per lb.....
On glycerine in all forms, thirty per centum ad valorem.....	30 per cent.....	40 per cent.....	30 per cent.....
On glucose, or grape sugar, six cents per pound.....	20 per cent.....	20 per cent.....	6 cents per lb.....
On gum Arabic, known as sorts, or natural unpicked Alexandria or Turkey gum; on Mogadore gum, and on all acacia gums, not otherwise herein provided for, three cents per pound.....	20 per cent.....	20 per cent.....	3 cents per lb.....
On gum Arabic, picked, known as Alexandria, or Turkey, first, second, third, and fourth picked, six cents per pound.....	20 per cent.....	20 per cent.....	6 cents per lb.....
On gum Arabic, known as gum Gedda, gum Senegal, Barbary gum, East India gum, Cape gum, Australian gum, or by whatever name known, provided the kind, quality, and uses be similar to gum Gedda, one and a half cent per pound.....	20 per cent.....	20 per cent.....	1 ½ cent per lb.....
On gum benzoin or Benjamin, ten cents per pound.....	10 cents per lb.....	10 cents per lb.....	10 cents per lb.....
On copal or gum copal, and sandarac or gum sandarac, on dammar or gum damar, and on all resinous gums or substances used for similar purposes, and not otherwise herein provided for, three cents per pound.....	10 cents per lb.....	10 cents per lb.....	3 cents per lb.....
On gamboge, or gum gamboge, twelve cents per pound.....	10 per cent.....	10 per cent.....	12 cents per lb.....
On kowrie, or gum kowrie, two cents per pound.....	10 cents per lb.....	10 cents per lb.....	2 cents per lb.....
On mastic, or gum mastiche, thirty cents per pound.....	50 cents per lb.....	50 cents per lb.....	30 cents per lb.....
On shellac, or gum shellac, three cents per pound.....	10 cents per lb.....	10 cents per lb.....	3 cents per lb.....
On gum tragacanth, known as sorts or natural, unpicked, tragacanth, five cents per pound.....	20 per cent.....	20 per cent.....	5 cents per lb.....
On gum tragacanth, picked, ten cents per pound.....	20 per cent.....	20 per cent.....	10 cents per lb.....
On gum olibanum, guaiac, myrrh, bdellium, galbanum, thins, and all other medicinal gums or gum resins of like character or use, not otherwise herein provided for, six cents per pound.....	20 per cent.....	20 per cent.....	6 cents per lb.....
On preserved or pickled ginger, and on extract of ginger, fifty per centum ad valorem.....	50 per cent.....	50 per cent.....	50 per cent.....
On ground or calcined plaster of Paris, or ground or calcined gypsum, or sulphate of lime, as terra alba, blonde trieste, or in any other form, one cent per pound.....	20 per cent.....	20 per cent.....	1 cent per lb.....
On hyoscyamus or henbane leaf, ten cents per pound.....	20 per cent.....	20 per cent.....	10 cents per lb.....



*Drugs, dyes, chemicals, paints, &c.—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On ink powders and ink of all kinds, thirty-five per centum ad valorem.....	35 per cent.	.....	35 per cent.
On iodine, crude, forty cents per pound.....	50 cents per lb.	.....	40 cents per lb.
On iodine, re-sublimed, sixty-five cents per pound.....	75 cents per lb.	.....	65 cents per lb.
On all salts and preparations of iodine, not otherwise herein provided for, thirty per centum ad valorem.....	30 per cent.	.....	30 per cent.
On ipecac, fifty cents per pound.....	50 cents per lb.	.....	50 cents per lb.
On jalap, fifty cents per pound.....	50 cents per lb.	.....	50 cents per lb.
On iron rust, red oxide, black oxide, and all dry oxides of iron, not otherwise herein provided for, five cents per pound.....	20 per cent.	.....	5 cents per lb.
On iron powder, and all chlorides, salts, solutions, and chemical or medicinal preparations of iron, not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent.	.....	30 per cent.
On iron by hydrogen, twenty-five cents per pound.....	10 per cent.	.....	25 cents per lb.
On juniper berries, two cents per pound.....	20 per cent.	.....	2 cents per lb.
On laurel berries, two cents per pound.....	Free.....	.....	2 cents per lb.
On lac dye, five cents per pound.....	Free.....	.....	5 cents per lb.
On lac spirits and lac dye liquid, thirty-five per cent ad valorem.....	Free.....	.....	35 per cent.
On lactarene, twenty-five per centum ad valorem.....	20 per cent.	.....	25 per cent.
On lactose, lactin, or sugar of milk, six cents per pound.....	20 per cent.	.....	6 cents per lb.
On medicinal leaves, flowers, berries, roots, and plants, dry, and not otherwise prepared, and not otherwise herein provided for, twenty per centum ad valorem.....	20 per cent.	.....	20 per cent.
On buchu leaves, ten cents per pound.....	10 cents per lb.	.....	10 cents per lb.
On muriate of lime and citrate of lime, twenty per centum ad valorem.....	20 per cent.	.....	20 per cent.
On all chemical and medicinal preparations of lime, not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent.	.....	30 per cent.
On lime juice and on lemon juice, simple or concentrated, ten cents per gallon.....	10 per cent.	.....	10 cts. per gallon.
On white lead or carbonate of lead, dry, four cents per pound.....	3 cents per lb.	.....	4 cents per lb.
On white lead, moist, or ground in water or in oil, five cents per pound.....	5 cents per lb.	.....	5 cents per lb.
On litharge, or semi-vitrified oxide of lead, dry, four cents per pound.....	3 cents per lb.	.....	4 cents per lb.
On red lead, or minium, or red oxide of lead, dry, four cents per pound.....	3 cents per lb.	.....	4 cents per lb.
On red lead, moist, or ground in water or in oil, four cents per pound.....	3 cents per lb.	.....	4 cents per lb.
On orange mineral or orange red, or orange-colored oxide of lead, four cents per pound.....	3 cents per lb.	.....	4 cents per lb.
On all paints, pigments, enamels, sizings, and glazings of lead, not otherwise herein provided for, dry, moist, or ground in oil, five cents per pound.....	3 cents per lb.	.....	5 cents per lb.
On acetate of lead, or sugar of lead, ten cents per pound.....	20 cents per lb.	.....	10 cents per lb.
On chromate of lead, or chrome yellow, six cents per pound.....	25 per cent.	.....	6 cents per lb.
On nitrate of lead, three cents per pound.....	3 cents per lb.	.....	3 cents per lb.

On lint, linen, or cotton, or mixed, forty per centum ad valorem.....	40 per cent. and 35 per cent.	40 per cent.
On licorice root, two cents per pound; licorice paste, juice, or rolls, ten cents per pound.....	2 cts. per lb. and 10 cts. per lb.	2 cts. per lb. and 10 cts. per lb.
On litmus paper, thirty per centum ad valorem.....	20 per cent.	30 per cent.
On all extracts of litmus, extracts of orchil or archil, or other lichens, twenty per centum ad valorem.	20 per cent.	20 per cent.
On magnesia carbonate, six cents per pound.....	6 cents per lb.	6 cents per lb.
On sulphate of magnesia, or Epsom salts, a half-cent per pound.....	1 cent per lb.	1 cent per lb.
On calcined magnesia, twelve cents per pound.....	12 cents per lb.	12 cents per lb.
On all other preparations of magnesia, not otherwise herein provided for, thirty per centum ad valorem.	40 per cent.	30 per cent. <sup>1</sup>
On manganese, crude or mineral, a half-cent per pound.....	10 per cent.	10 per cent.
On prepared oxide of manganese, and on sulphate of manganese, thirty per centum ad valorem.....	40 per cent.	40 per cent.
On methylated spirit, or any similar spirit, the duty imposed on distilled spirits.....	\$2 per gallon.	\$2 per gallon.
On Iceland moss and all other mosses, crude, ten per centum ad valorem.....	10 per cent.	10 per cent.
On musk, crude, in natural pod, two dollars per ounce.....	20 per cent.	\$2 per ounce.
On musk in grain, or manufactured musk, two dollars and fifty cents per ounce.....	50 per cent.	\$2 50 per ounce.
On civet, crude, one dollar per ounce.....	50 per cent.	\$1 per ounce.
On oil of musk and civet, fifty cents per ounce.....	Musk, 50 per ct.; Civet, 30 per ct.	50 cents per oz.
On ochres and ochrey earths, terra umbra, or umber, terra di sienna, Spanish brown, Roman ochre, French ochre, and all colored earths or preparations of colored earths used for similar purposes and not otherwise herein provided for, if dry, fifty cents per one hundred pounds; if ground in oil, five cents per pound.	50 cts. per 100 lbs.	50 cts. per 100 lbs.
On oils, expressed or unctuous, not volatile, aromatic, or essential, namely, on neat's foot oil and all animal oils, crude, not otherwise herein provided for, twenty per centum ad valorem.	20 per cent.	20 per cent.
On all pomades, dressings, and preparations of oils for personal use, fifty per centum ad valorem.....	50 per cent.	50 per cent.
On pomades and perfumed oils not prepared for personal use, made by the process known as enfleur- age, and used exclusively for the manufacture of perfumery, fifty cents per pound.	50 per cent.	50 cents per lb.
On linseed, flax-seed, hemp-seed, and rape-seed oil, and on oil of sesame or benne oil, twenty-three cents per gallon.	23 cts. per gallon.	23 cents per gal.
On castor oil, racina oil, or palma-christi oil, seventy-five cents per gallon.....	\$1 per gal.	75 cents per gal.
On olive oil in casks or bottles, known as salad oil, or of such quality as to be adapted to table uses; and mustard oil of similar grade or quality; and on salad or table oils of every de- scription, one dollar per gallon: <i>Provided</i> , That all salad oil in bottles or flasks shall pay a sep- arate and additional duty of three cents on each bottle or flask.	\$1 per gal.	\$1 per gal.
On olive oil and mustard oil, and all similar oils of lower grade or quality than salad or table oils, and not used for salad and table purposes, and not otherwise herein provided for, fifty cents per gallon.	3 cents each.	3 cents each.
On whale oil, seal oil, and fish oil of foreign fishing, twenty cents per gallon.....	25 cents per gal.	50 cents per gal.
On rock oil, peat, shale, wood and coal oil, and on all bituminous oils, crude, ten cents per gallon.....	20 per cent.	20 cents per gal.
	20 per cent.	10 cents per gal.

\* Iodides of iron now 15 per cent.

*Drugs, dyes, chemicals, paints, &c.*—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
On all rock, peat, shale, wood, coal and bituminous oils, refined, and not otherwise herein provided for, thirty cents per gallon.	40 cents per gal.	.....	30 cents per gal.
On all expressed oils of seeds or plants not containing essential oils, and not otherwise herein provided for, fifty cents per gallon.	20 per cent.....	.....	50 cents per gal.
On burning fluid, three dollars per gallon.	50 cents per gal.	\$3 per gal.....	\$3 per gal.
On oils, essential, volatile or aromatic, whether obtained by distillation or by compression and absorption, or however obtained or made, namely:			
On oils of alspice or pimento; cumin or cumin-seed; dill or anethum; and fern or male fern, two dollars per pound.	50 per cent.....	Allspice, \$12 per pound.....	\$2 per lb.
On oil of sweet almonds, fifteen cents per pound.....	10 cents per lb.....	.....	15 cents per lb.
On oil of almonds, essential, or oil of bitter almonds, one dollar and fifty cents per pound.....	\$1 50 per lb.....	.....	\$1 50 per lb.
On oil of amber or succinum, crude, six cents per pound.....	10 cents per lb.....	.....	6 cents per lb.
On oil of amber or succinum, rectified, eighteen cents per pound.....	20 cents per lb.....	.....	18 cents per lb.
On oils of anise seed, calamus or flag-root, cassia, cedar, and rue, one dollar and fifteen cents per pound.	50 cents per lb.....	.....	\$1 15 per lb.
On oils of apple, apricot, peach, pear, pineapple, raspberry, strawberry, or other fruit oils, essences or ethers; or on substances made to resemble them; or for similar uses, two dollars and fifty cents per pound.	\$2 50 per lb.....	.....	\$2 50 per lb.
On oils of bay, or bay rum, or bay leaves, two dollars per pound.....	\$2 per oz.....	.....	\$2 per lb.
On oils of bergamot, one dollar and a half per pound.....	\$1 per lb.....	.....	\$1 50 per lb.
On oils of black pepper, chamomile, or anthemis, patchouli, and mustard, essential or volatile, six dollars per pound.	50 per cent.....	.....	\$6 per lb.
On oils of cajuput, caraway or carui, citronella, fennel or foeniculum, jasmim or jessamine, juniper, either from the berries or the wood, lavender, mace, mirbane, nutmegs, sassaras, thyme or organum, red or white, and tuberose, fifty cents per pound.	25 cts. per lb. to 50 per cent.....	.....	50 cents per lb.
On oil of cinnamon, whether from the bark or leaves, four dollars per pound.	\$2 per lb.....	.....	\$4 per lb.
On oil of cloves, one dollar per pound.....	\$2 per lb.....	.....	\$1 per lb.
On oil of cognac, or anethaiva ether, or oil of brandy, four dollars per ounce.	\$3 per lb.....	.....	\$1 per lb.
On oil of copaiba, or copaiava, seventy-five cents per pound.....	\$4 per oz.....	.....	\$4 per oz.
On oil of coriander, two dollars and fifty cents per pound.....	50 per cent.....	.....	75 cents per lb.
On oil of cubebs, one dollar per pound.....	50 per cent.....	.....	\$2 50 per lb.
On oil of ergot, five dollars per pound.....	\$1 per lb.....	.....	\$1 per lb.
On oil of geranium, and on oil of rose geranium, whether natural, prepared, or rectified, three dollars per pound.	50 per cent.....	\$10 per lb.....	\$5 per lb.
On oil of laurel, twenty cents per pound.....	20 cents per lb.....	.....	\$3 per lb.
			20 cents per lb.



On oil of lemon, seventy-five cents per pound.....	50 per cent.....	75 cents per lb.
On oil of lemon grass, two dollars per pound.....	50 per cent.....	\$2 per lb.
On oil of nerioli or orange flowers, sixteen dollars per pound.....	50 per cent.....	\$16 per lb.
On oil of bitter orange, one dollar and fifty cents per pound.....	50 per cent.....	\$1 50 per lb.
On oil of sweet orange, seventy-five cents per pound.....	50 per cent.....	75 cents per lb.
On oil of peppermint, two dollars per pound.....	50 per cent.....	\$2 per lb.
On oils of petit grain, sandal wood, valerian, and wormseed, three dollars per pound.....	50 per cent. and \$1 50 per lb.	\$3 per lb.
On oil of rhodium, two dollars per pound.....	50 per cent.....	\$2 per lb.
On oil of rose, or otto of roses, one dollar and fifty cents per ounce.....	\$1 50 per oz.	\$1 50 per oz.
On oil of rosemary, savin or sabinu, and spearmint, twenty-five cents per pound.....	50 per cent.....	25 cents per lb.
On oil of rum or oil of wine, or any oil or essence used in the manufacture of liquors or wines, and not otherwise herein provided for, two dollars per ounce.....	\$2 per oz.	\$2 per oz.
On all essential oils not otherwise herein provided for, fifty per centum ad valorem.....	50 per cent.....	50 per cent.
On crude fusel oil, or amylic alcohol, two dollars per gallon.....	\$2 per gal.	\$2 per gal.
On opium, two dollars per pound.....	\$2 50 per lb.	\$2 per lb.
On opium prepared for smoking, and on all extracts and other preparations of opium, not otherwise herein provided for, one hundred per centum ad valorem.....	100 per cent.....	100 per cent.
On morphia, and on all salts of morphia, two dollars per ounce.....	\$2 50 per oz.	\$2 per oz.
On orange and lemon peel, two cents per pound.....	10 per cent.....	2 cents per lb.
On green paints, namely: on chrome green, Brunswick green and imperial green, four cents per pound, and on Paris green, French green and all arsenical greens, and on all green paints or colors, not otherwise herein provided for, ten cents per pound.....	30 per cent.....	4 cents per lb. 10 cents per lb.
On ultra marine or lapis lazuli, twenty-five per centum ad valorem.....	25 per cent.....	25 per cent.
On dutch pink and rose red, two cents per pound.....	25 per cent.....	2 cents per lb.
On Venetian red, dry, a half cent per pound.....	25 per cent.....	$\frac{1}{2}$ cent per lb.
On Venetian red, ground in oil, five cents per pound.....	25 per cent.....	5 cents per lb.
On prepared paints, oil-colors and water-colors of every description, dry, moist, or in oil, not otherwise herein provided for, thirty-five per centum ad valorem; and the cost of packing, cases and packages of every sort in which the same shall be put up, shall be included in the dutiable value.....	35 per cent.....	35 per cent.
On enamel colors, for china, crockery and porcelain ware, not otherwise herein provided for, thirty-five per centum ad valorem.....	35 per cent.....	35 per cent.
On paraffine, ten cents per pound.....	10 cents per lb.	10 cents per lb.
On perfumes and perfumery not otherwise herein provided for, not containing alcohol, fifty per centum ad valorem; if containing alcohol as the ingredient of chief value, three dollars per gallon, and in addition thereto fifty per centum ad valorem.....	\$3 50 per gal. and 50 per cent.	\$3 per gal. and 50 per cent.
On phosphorus, ten cents per pound.....	20 per cent.....	10 cents per lb.
On phosphates and compounds of phosphorus, not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent. and 40 per cent.	30 per cent.
On phenyl, twenty per centum ad valorem.....	20 per cent.....	20 per cent.
On plumbago or black lead, ten dollars per ton.....	\$10 per ton.....	\$10 per ton.



*Drugs, dyes, chemicals, paints, &c.—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On black lead, when prepared for pencils, fifty per centum ad valorem.....	35 per cent.	.....	50 per cent.
On polishing powders of all descriptions, polishing rouge, and on tripoli, five cents per pound.....	25 per cent.	.....	5 cents per lb.
On potassium, metal, twenty per centum ad valorem.....	20 per cent.	.....	20 per cent.
On saleratus, salt of tartar, or other refined carbonate of potassa, one and a half cents per pound.....	1½ cent per lb.	.....	1½ cent per lb.
On chromate and bichromate of potassa, three cents per pound.....	3 cents per lb.	.....	3 cents per lb.
On yellow prussiate of potassa, five cents per pound.....	5 cents per lb.	3½ cents per lb.	5 cents per lb.
On red prussiate of potassa, ten cents per pound.....	10 cents per lb.	.....	10 cents per lb.
On chlorate of potassa, five cents per pound.....	6 cents per lb.	.....	5 cents per lb.
On iodate or iodide and hydriodate of potassa, sixty-five cents per pound.....	75 cents per lb.	.....	65 cents per lb.
On saltpetre, or nitre, or nitrate of potassa, crude, one cent per pound.....	2½ cents per lb.	.....	1 cent per lb.
On saltpetre, partially refined, two cents per pound.....	3 cents per lb.	.....	2 cents per lb.
On saltpetre, or nitre, or nitrate of potassa, refined, three cents per pound.....	3 cents per lb.	3 cents per lb.	3 cents per lb.
On cream of tartar, tartrate and bitartrate of potassa, seven cents per pound.....	10 cents per lb.	.....	7 cents per lb.
On muriate of potassa, one-fourth cent per pound.....	20 per cent.	15 per cent.	¾ cent per lb.
On all salts of potassa, not otherwise herein provided for, thirty per centum ad valorem.....	20 to 40 per cent.	.....	3 cents per lb.
On gunpowder, valued at less than twenty cents per pound, six cents per pound, and in addition thereto twenty per centum ad valorem; valued at and over twenty cents per pound, ten cents per pound, and in addition thereto twenty per centum ad valorem.....	6 cts. per lb. and 20 per cent.	.....	4 cent per lb. and 20 per cent.
On putty, five cents per pound.....	10 cents per lb. and 20 per ct.	.....	10 cents per lb. and 20 per ct.
On Prussian blue and on China blue, dry or liquid, twenty cents per pound.....	1½ cent per lb.	2 cents per lb.	5 cents per lb.
On quassia or bitter wood, one cent per pound.....	30 per cent.	.....	20 cents per lb.
On quinia, quimidia, and all their salts, thirty-three cents per ounce.....	20 per cent.	.....	1 cent per lb.
On cinchonina, chinoidine, and their salts, ten cents per ounce.....	45 per cent.	.....	33 cents per oz.
On resins, not otherwise herein provided for, if crude, three cents per pound.....	40 per cent.	.....	10 cents per oz.
On resins, prepared or manufactured, and not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent.	.....	3 cents per lb.
On rhubarb, fifty cents per pound.....	40 per cent.	.....	30 per cent.
On rosin, two cents per pound.....	50 cents per lb.	.....	50 cents per lb.
On crude turpentine, twenty per centum ad valorem.....	20 per cent.	.....	2 cents per lb.
On spirits of turpentine, thirty cents per gallon.....	20 per cent.	.....	20 per cent.
On saffron extract and extract of safflower, thirty per centum ad valorem.....	30 cents per gal.	.....	30 cents per gal.
On sago, pearl, two cents per pound.....	20 per cent.	.....	30 per cent.
On sago flour, as used in the arts for dressings and sizings, and not for dietetic uses, one cent per pound.....	1½ cent per lb.	.....	2 cents per lb.
	1½ cent per lb.	.....	1 cent per lb.

On Rochelle salts, ten cents per pound.....	15 cents per lb.....	10 cents per lb.....
On Epsom salts, half a cent per pound.....	1 cent per lb.....	$\frac{1}{2}$ cent per lb.....
On glauber salts, half a cent per pound.....	1 $\frac{1}{2}$ cents per lb.....	$\frac{1}{2}$ cent per lb.....
On sal acetosella, salt of sorrel, or bitoxalate of potassa, five cents per pound.....	40 per cent.....	5 cents per lb.....
On scidhitz mixture, ten cents per pound.....	40 per cent.....	10 cents per lb.....
On salts not otherwise herein provided for, thirty per centum ad valorem.....	20 per cent.....	30 per cent.....
On santolin, four dollars per pound.....	\$5 per lb.....	\$4 per lb.....
On worm seed, crude, three cents per pound.....	20 per cent.....	3 cents per lb.....
On sarsaparilla, crude, three cents per pound.....	20 per cent.....	3 cents per lb.....
On scammony and on resin of scammony, two dollars per pound.....	50 cents per lb.....	$\frac{1}{2}$ per lb.....
On seeds, namely, on cardamoms in capsules, thirty cents per pound; not in capsules, seventy-five cents per pound.....	50 cents per lb.....	30 cents and 75 cents per lb.....
On caraway and coriander, three cents per pound.....	3 cents per lb.....	3 cents per lb.....
On fenugreek and fennel seed, two cents per pound.....	2 cents per lb.....	2 cents per lb.....
On hemp seed and rape seed, and on other oil seeds of like character, other than linseed, a half cent per pound.....	1 cent per lb.....	$\frac{1}{2}$ cent per lb.....
On linseed, or flaxseed, sixteen cents per bushel of fifty-two pounds weight.....	16 cts. per bush.....	16 cts. per bush.....
On linseed meal, and linseed cake, twenty per centum ad valorem.....	20 per cent.....	20 per cent.....
On castor seed or beans, one and a fifth cents per pound.....	60 cts. per bush.....	1 $\frac{1}{2}$ cents per lb.....
On mustard seed, three cents per pound.....	3 cents per lb.....	3 cents per lb.....
On all seeds not otherwise herein provided for, thirty per centum ad valorem.....	25 per cent.....	30 per cent.....
On sennea, in leaf, three cents per pound.....	20 per cent.....	3 cents per lb.....
On soda ash, a half cent per pound.....	$\frac{1}{2}$ cent per lb.....	$\frac{1}{2}$ cent per lb.....
On nitrate of soda, a half cent per pound.....	1 cent per lb.....	$\frac{1}{2}$ cent per lb.....
On crude sulphate of soda, or salt cake, five dollars per ton.....	$\frac{1}{2}$ cent per lb.....	\$5 per ton.....
On sal soda, soda crystals, and all crude carbonates of soda not otherwise herein provided for, a half cent per pound.....	$\frac{1}{2}$ cent per lb.....	$\frac{1}{2}$ cent per lb.....
On caustic soda, bicarbonate of soda, and all refined carbonates of soda, one and a half cent per pound.....	1 $\frac{1}{2}$ cent per lb.....	1 $\frac{1}{2}$ cent per lb.....
On iodate and hydriodate of soda, sixty-five cents per pound.....	20 per cent.....	65 cents per lb.....
On phosphate of soda, hyposulphite of soda, silicate of soda, and all salts of soda not otherwise herein provided for, thirty per centum ad valorem.....	40 per cent and 20 per cent.....	30 per cent.....
On sodium metal, or natrium, twenty per centum ad valorem.....	20 per cent.....	20 per cent.....
On soap in all forms not perfumed, nor toilet, including castile soap, three cents per pound.....	1 ct. per lb. and 30 per cent.....	3 cents per lb.....
On toilet, perfumed, and fancy soaps, ten cents per pound, and in addition thereto twenty-five per centum ad valorem.....	10 cents per lb. and 25 p. ct.....	10 cents per lb. and 25 p. ct.....
On all soap stocks and soap stuffs not manufactured or prepared, ten per centum ad valorem.....	10 per cent.....	10 per cent.....
On squills or scilla, two cents per pound.....	10 per cent.....	2 cents per lb.....
On potato starch, four and a half cents per pound.....	1 to 3 cts. p. lb. and 20 p. ct.....	4 $\frac{1}{2}$ cents per lb.....
On starch of all kinds not otherwise herein provided for, five cents per pound.....	20 per cent.....	5 cents per lb.....
On strontia, in any form, mineral or crude, ten per centum ad valorem.....	20 per cent.....	10 per cent.....

## Drugs, dyes, chemicals, paints, &amp;c.—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
On nitrate of strontia, and all preparations of strontia not otherwise herein provided for, thirty per centum ad valorem.	40 per cent.	.....	30 per cent.
On strychnia and salts of strychnia, or strychnine, one dollar per ounce.	\$1 50 per ounce.	.....	\$1 per ounce.
On sulphur, or brimstone in rolls, ten dollars per ton.	\$10 per ton.	.....	\$10 per ton.
On flour or flour of sulphur, twenty dollars per ton.	\$20 per ton.	.....	\$20 per ton.
On lac sulphur, washed sulphur, and precipitated sulphur, five cents per pound.	20 per cent.	.....	5 cents per lb.
On talc, three cents per pound.	10 per cent.	.....	2 cents per lb.
On tapioca, cassava, or cassada, two cents per pound.	20 per cent.	.....	25 cents per gal.
On tar of resinous trees, twenty-five cents per gallon.	20 per cent.	.....	20 per cent.
On coal tar, or mineral tar, twenty per centum ad valorem.	30 per cent.	.....	6 cents per lb.
On tin crystals, oxymuriate or muriate of tin, and all salts of tin, dry, six cents per pound.	30 per cent.	.....	3 cents per lb.
On tin liquor, and all solutions of tin, three cents per pound.	20 per cent.	.....	\$2 per pound.
On toluidin, two dollars per pound.	.....	.....	20 cents per lb.
On tonca or tonqua beans, twenty cents per pound.	.....	.....	\$3 per pound.
On vanilla beans, three dollars per pound.	50 cents per gal.	.....	50 cts. per gallon.
On varnishes, prepared, fifty cents per gallon and in addition thereto twenty-five per centum ad valorem; if containing alcohol, or spirits, as the ingredient of chief value, three dollars per gallon, and in addition thereto twenty-five per centum ad valorem.	and 25 per cent.	.....	and 25 per cent. \$3 per gal. and 25 per cent.
On vegetables or plants, green or fresh, not otherwise herein provided for, ten per centum ad valorem	20 per cent.	.....	10 per cent.
On veratrine or veratria, (alkaloid of lellebore,) and all salts of veratria, one dollar and fifty cents per ounce.	40 per cent.	.....	\$1 50 per ounce.
On vinegar containing not more than four per centum of acid, ten cents per gallon.	10 cents per gal.	.....	10 cents per gal.
On vermilion, or prepared cinnabar, and other prepared sulphides of mercury, twenty cents per pound.	25 per cent.	.....	25 cents per lb.
On concentrated vinegar, the same duty as on acetic acid.	25 cents per lb.	.....	5 cents per lb.
On refined or partially refined wax of all descriptions, and on shoemakers' wax, eight cents per pound.	20 per cent.	.....	8 cents per lb.
On sealing wax, thirty-five per centum ad valorem.	35 per cent.	.....	35 per cent.
On wood naphtha, or pyroxiclic spirit, fifty per centum ad valorem.	20 per cent.	.....	50 per cent.
On dyewoods of all kinds, prepared for use by cutting, grinding, or otherwise, twenty per centum ad valorem.	20 per cent.	.....	20 per cent.
On sulphate of zinc, or white vitriol, one cent per pound.	20 per cent.	.....	1 cent per lb.
On white oxide of zinc, or zinc paint, dry, two cents per pound.	1 1/4 cent per lb.	.....	2 cents per lb.
On white oxide of zinc, or any zinc paint, moist, or ground in water or in oil, five cents per pound.	1 1/4 cent per lb.	.....	5 cents per lb.
On all salts of zinc, not otherwise herein provided for, thirty per centum ad valorem.	30 per cent.	.....	30 per cent.



On all pills, powders, tinctures, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art, as remedies or specifics for any disease or diseases or affections whatever, affecting the human or animal body, and upon all mixed materials for such, in whatever state or stage of preparation, fifty per centum ad valorem.	50 per cent.....	50 per cent.
On all articles and preparations of drugs, dyes, chemicals, dietetics, and aliments, known or claimed as patent, or bearing the maker's name as proprietary, and put up for popular sale and use under a special name or trade mark, whether the substance so put up be or be not herein elsewhere provided, for when not so put up; and on all prepared or manufactured materials, as boxes, labels, packages, brands, trade marks, &c., for such articles, fifty per centum ad valorem.	20 per cent.....	50 per cent.
On all drugs, dyes, chemicals, paints, and oils, crude, not otherwise herein provided for, ten per centum ad valorem.	20 per cent.....	10 per cent.
On all prepared drugs, chemicals, and medicines, not otherwise herein provided for, thirty per centum ad valorem.	20 per cent. and 40 per cent.....	30 per cent.

MISCELLANEOUS MANUFACTURES.

SEC. 10. *And be it further enacted*, That, in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On bags and baskets, of any material, not otherwise herein provided for, forty per centum ad valorem.	Baskets, 35 per cent. Bags, 30 per cent.	.....	40 per cent.
On all manufactures of bamboos, ratans, or reeds, not otherwise herein provided for, thirty-five per centum ad valorem.	35 per cent.....	.....	35 per cent.
On beads, bead bags, bead ornaments, and bead manufactures of all kinds, fifty per centum ad valorem.	50 per cent.....	.....	50 per cent.
On boxes, of every material, not otherwise herein provided for, forty per centum ad valorem.....	35 per cent.....	.....	40 per cent.
On brooms and brushes, of all kinds, forty per centum ad valorem.....	Brushes, 40 p.ct. Hair brooms, 35 per cent.	.....	40 per cent.
On buttons of pearl, forty per centum ad valorem.....	30 per cent.....	50 per cent.....	40 per cent.
On buttons not otherwise herein provided for, forty per centum ad valorem.....	30 per cent.....	40 per cent.....	40 per cent.



Miscellaneous manufactures—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
On all button moulds, and material used exclusively for buttons, not otherwise herein provided for, thirty per centum ad valorem.	30 per cent.	.....	30 per cent.
On all articles and manufactures of coral, lava, jet, or cornelian, or of which either shall be the component material or chief value, not otherwise herein provided for, forty per centum ad valorem.	35 per cent. and 40 per cent.	.....	40 per cent.
On cork-wood, twenty per centum ad valorem.	30 per cent.	.....	20 per cent.
On corals, forty per centum ad valorem.	50 per cent.	.....	40 per cent.
On diamonds and gems, not set, five per centum ad valorem.	10 per cent.	.....	5 per cent.
On diamonds and gems, cut or set, twenty-five per centum ad valorem.	25 per cent.	.....	10 per cent.
On glaziers' diamonds, ten per centum ad valorem.	10 per cent.	.....	50 per cent.
On embroideries, or embroidered articles, not otherwise herein provided for, whether embroidered with gold, silver, silk, worsted, or other material, fifty per centum ad valorem: <i>Provided</i> , That no articles shall be classed as embroideries which are not advanced twenty per centum in value by embroidered work.	35 per cent.	.....	20 per cent.
On raw bullion, camatille, or metal thread, twenty per centum ad valorem.	35 per cent.	20 per cent.	50 per cent.
On epaulettes, galloons, laces, regalia, and all like ornaments of gold, silver, or gilt, or of any other material in imitation of either, fifty per centum ad valorem.	35 per cent.	.....	.....
On eyelets, of every description, forty per centum ad valorem.	35 per cent.	8 cents per M.	40 per cent.
On fans of palm-leaf, one half cent each.	1 cent each.	.....	$\frac{1}{2}$ cent each.
On fans of every other description, fifty per centum ad valorem.	35 per cent.	.....	50 per cent.
On ostrich, vulture, maribout, cock, and all other ornamental feathers, crude, or not dressed, colored, or ornamented, twenty per centum ad valorem.	25 per cent.	.....	20 per cent.
When dressed, colored, or manufactured, fifty per centum ad valorem.	50 per cent.	.....	50 per cent.
On feathers and downs of all descriptions for beds or bedding, ten per centum ad valorem.	30 per cent.	.....	10 per cent.
On feather beds, twenty per centum ad valorem.	20 per cent.	.....	20 per cent.
On skins of birds undressed, and not prepared, twenty per centum ad valorem.	20 per cent.	.....	20 per cent.
On skins of birds prepared, dressed, or mounted, fifty per centum ad valorem.	50 per cent.	.....	50 per cent.
On artificial flowers when imported in roses, buds, leaves, and grasses, in gross, fifty per centum ad valorem.	50 per cent.	50 per cent.	50 per cent.
When imported in bunches or wreaths, consisting of flowers, buds, leaves, or grasses combined, ready for sale and use, sixty per centum ad valorem.	50 per cent.	60 per cent.	60 per cent.
When made wholly or in part of silk, seventy-five per centum.	50 per cent.	75 per cent.	75 per cent.
On lace or laces of every description, composed of cotton or flax, or cotton and flax, not made up by the needle, forty per centum ad valorem.	35 per cent.	40 per cent. and 45 per cent.	40 per cent.

On lace shawls and scarfs, of cotton or flax, and all lace articles of the same materials where lace is of chief value, prepared by the needle, either by hand, forty-five per centum ad valorem.	30 per cent. and 35 per cent.	45 per cent.
On silk lace or laces of every description, and all manufactures of silk lace, prepared by the needle, whether by hand or machine, composed wholly of silk, or of which silk shall be the component material of chief value, sixty per centum ad valorem.	60 per cent. ....	60 per cent. and 75 per cent.
On furs or fur skins, not dressed in any manner, and on fur of all descriptions cut from the skin, but not dressed, cleaned, or prepared, ten per centum ad valorem.	10 per cent. and 20 per cent.	10 per cent.
On hatters' or cut furs, cleaned and dressed, and on fur skins or fur on the skin, cleaned, dressed, or prepared, twenty per centum ad valorem.	20 per cent. ....	20 per cent.
On fur hats, hat bodies, caps, robes, muffs, and all manufactures of fur, forty per centum ad valorem.	35 per cent. ....	40 per cent.
On gloves of every description, not otherwise herein provided for, fifty per centum ad valorem.	50 per cent. ....	50 per cent.
On hair of all kinds, not human, clean, drawn, or dressed, twenty per centum ad valorem.	20 per cent. ....	20 per cent.
On human hair, not cleaned, drawn, or dressed, twenty per centum ad valorem.	20 per cent. ....	20 per cent.
On human hair, cleaned, drawn, or dressed, thirty per centum ad valorem.	30 per cent. ....	30 per cent.
On hair bracelets, braids, curls, ringlets, and manufactures of human hair of every description, forty-five per centum ad valorem.	35 per cent. ....	45 per cent.
On curled hair for beds, twenty per centum ad valorem.	20 per cent. ....	20 per cent.
On hair pencils, thirty five per centum ad valorem.	35 per cent. ....	35 per cent.
On hair cloths, of the description known as hair seating, forty-five cents per square yard.	30 per cent. ....	40 per cent.
On hair cloth, known as crinoline cloth, or by any other name, forty per centum ad valorem.	30 per cent. ....	40 per cent.
On all other manufactures of hair, not otherwise provided for, forty per centum ad valorem.	30 per cent. ....	40 per cent.
On hats and bonnets of straw, chip, palm leaf, or other vegetable material, and on hats, caps, and bonnets of every other material, except silk, wool, and fur, forty per centum ad valorem.	40 per cent. ....	40 per cent.
On hoop skirts, forty per centum ad valorem.	35 per cent. ....	40 per cent.
On dice, chessmen, draughts, chess-balls, billiard balls, and bagatelle balls, of ivory, bone, wood, papier-mache, or any other material, fifty per centum ad valorem.	50 per cent. ....	50 per cent.
On manufactures of ivory, bone, horn, wood, leather, or other material for umbrellas, parasols, canes, whips, furniture trimmings, and all like uses, forty per centum ad valorem.	35 per cent. ....	40 per cent.
On all other manufactures of ivory or ivory nuts, not otherwise herein provided for, forty per centum ad valorem.	35 per cent. ....	40 per cent.
On jewelry, of whatever material composed, not otherwise herein provided for, thirty per centum ad valorem; and no articles shall be classed as jewelry not used or intended to be used or worn as personal ornaments exclusively.	25 per cent. and 40 per cent.	30 per cent.
On India-rubber shoes and boots, and all manufactures of India-rubber not herein otherwise provided for, forty per centum ad valorem.	35 per cent. ....	40 per cent.
On waterproof cloth, stamped or gummed with India-rubber, thirty-five per centum ad valorem.	35 per cent. ....	35 per cent.

## Miscellaneous manufactures—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
On fabrics of India-rubber and other materials combined, three inches wide or over, six cents per lineal yard, and in addition thereto forty-five per centum ad valorem; on all other fabrics of India-rubber and other materials combined, not otherwise provided for, twenty-five cents for every one hundred and forty-four yards, and in addition thereto fifty per centum ad valorem.	35 per cent. 50 per cent.	6 cents per yard and 45 per ct. 25 c. p. gr. yds. and 50 per cent.	6 cents per yard and 45 per cent. 25 c. p. gr. yds. and 50 per cent.
On breeches and suspenders, made of India-rubber and other materials combined, thirty-five cents per dozen, and in addition thereto fifty per centum ad valorem.	35 per cent.	35 cts. per doz. and 50 per cent.	35 cents per doz. and 50 per cent.
On umbrella and parasol elastic ties, fifty per centum ad valorem.	35 per cent.	6 cents per doz. and 50 per cent.	50 per cent.
On manufactures of gutta percha, and on all manufactured insulated telegraphic or electric wires or cables used for submarine telegraphic or other purposes, forty per centum ad valorem.	40 per cent.	50 per cent.	40 per cent.
On oil-paintings valued, exclusive of frames, at one hundred dollars, and less, ten dollars each painting; valued at over one hundred dollars, ten per centum ad valorem.	10 per cent. 10 per cent.	..... .....	\$10 each. 10 per cent.
On water-color paintings, ten per centum ad valorem.	10 per cent.	.....	10 per cent.
On paintings and statuary, not otherwise herein provided for, twenty per centum ad valorem.	10 per cent.	.....	20 per cent.
On manufactures of palm leaf, not otherwise herein provided for, thirty-five per centum ad valorem.	35 per cent.	.....	35 per cent.
On manufactures and wares of papier-maché, forty per centum ad valorem.	35 per cent.	.....	40 per cent.
On paste imitation of precious stones or jewelry, and on composition of glass or paste, set or not set, forty per centum ad valorem.	35 p. ct. and 40 per cent.	.....	40 per cent.
On pearls, not set or cut, ten per centum ad valorem.	10 per cent.	.....	10 per cent.
On pearls, set, twenty-five per centum ad valorem.	25 per cent.	.....	25 per cent.
On pencils of wood, filled with lead, chalk or other material, fifty cents per gross, and in addition thereto thirty-five per centum ad valorem.	50 cts. p. gr. and 30 per cent.	50 cts. p. gr. and 30 per cent.	50 cts. p. gr. and 35 per cent.
On cannel's hair pencils, and on crayons, thirty-five per centum ad valorem.	35 p. ct. and 30 per cent.	.....	35 per cent.
On all pencils in bone, ivory or metal cases, not otherwise herein provided for, one dollar per gross, and in addition thereto thirty-five per centum ad valorem.	35 per cent.	.....	\$1 per gross and 35 per cent.
On chalk pencils, fifty cents per gross, and in addition thereto thirty-five per centum ad valorem.	35 per cent.	.....	50 cts. p. gr. and 35 per cent.
On pens, metallic, ten cents per gross, and in addition thereto twenty-five per centum ad valorem.	10 cts. p. gr. and 25 per cent.	15 cts. p. gr. and 25 per cent.	10 cts. p. gr. and 25 per cent.
On penholders of every description, without pens, forty per centum ad valorem.	35 per cent.	12 cts. p. dz. and 35 per cent.	12 cts. p. dz. and 40 per cent.
On penholder sticks and penholder tips, forty per centum ad valorem.	35 per cent.	6 cts. p. doz. and 35 per cent.	40 per cent. 35 per cent.

On pins, hair-pins, brass or white metal pins, and all other pins for dress or personal use, of every description, not jewelry, forty per centum ad valorem.	35 per cent. ....	50 per cent. ....	40 per cent.
On pin and needle cases of every material, forty per centum ad valorem	35 per cent. ....	.....	40 per cent.
On pocket-books, pass-books and note books, porte-monnaies, photograph albums, wallets, cubas and all like articles, and frames for leather bags and porte-monnaies, not otherwise herein provided for, fifty per centum ad valorem.	35 p. ct. and 40 per cent.	60 per cent. ....	50 per cent.
On shell baskets, shell-work, and manufactures of shell of every description, forty per centum ad valorem.	35 per cent. ....	.....	40 per cent.
On spectacle cases, of steel, forty-five per centum ad valorem; of gold, silver or other precious metal, forty per centum ad valorem; of iron, leather or paper, forty per centum ad valorem; of all not otherwise herein provided for, forty-five per centum ad valorem.	45 per cent. ....	.....	45 per cent.
On straw, in bulk or for plaiting, ten per centum ad valorem	40 per cent. ....	.....	40 per cent.
On straw plaits and braids, and on chip in plaits, braids, or sprays, and not further manufactured, twenty-five per centum ad valorem.	35 per cent. ....	.....	40 per cent.
On finished articles of straw or chip, forty per centum ad valorem.	35 per cent. ....	.....	40 per cent.
On toys for children, dolls, and parts of dolls of every description, fifty per centum ad valorem: <i>Provided</i> , That earthenware, china, or Parian ware toys, shall pay duty as other wares of the same materials.	10 per cent. ....	.....	45 per cent.
On umbrellas, parasols, and sun-shades, covered with silk, sixty per centum ad valorem; if covered with cotton, or any other material than silk, and of whatever material the frame may be composed, fifty per centum ad valorem.	30 per cent. ....	.....	10 per cent.
On watches, watch movements, and parts of watches, and on watch cases of gold, silver, or other metal, twenty-five per centum ad valorem.	40 per cent. ....	.....	25 per cent.
On chronometers, and parts of chronometers, thirty per centum ad valorem	50 p. ct. and 35 per cent.	.....	50 per cent.
On whips of every material, forty per centum ad valorem	35 per cent. ....	.....	50 per cent.
	35 per cent. ....	60 per cent. ....	60 per cent.
	35 per cent. ....	60 per cent. ....	50 per cent.
	25 p. ct. and 20 per cent.	30 per cent. ....	25 per cent.
	10 per cent.	30 per cent. ....	30 per cent.
	35 per cent. ....	50 per cent. ....	40 per cent.



## EARTHENWARE AND GLASSWARE.

SEC. 11. *And be it further enacted*, That in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On all brown earthenware, and common stone-ware, and gas retorts, thirty per centum ad valorem.	25 per cent.	35 per cent.	30 per cent.
On blacking jars or bottles, not glass, twenty-five per centum ad valorem.	40 per cent.	25 per cent.	25 per cent.
On china and porcelain ware, gilded, ornamented, or decorated in any manner, fifty per centum ad valorem.	50 per cent.	60 per cent.	50 per cent.
On china and porcelain ware, plain and not decorated in any manner, and on Parian ware, forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not herein otherwise provided for, forty-five per centum ad valorem.	45 per cent.	50 per cent.	45 per cent.
On all plain, mould and pressed glass, not cut, engraved, or painted, forty per centum ad valorem.	40 per cent.	50 per cent.	45 per cent.
On glass crystals for watches, forty per centum ad valorem.	35 per cent.	50 per cent.	40 per cent.
On lenses for spectacles, whether of glass or pebble, forty per centum ad valorem; and in addition thereto, for lenses ground and polished on both sides, two dollars per gross pairs.	40 per cent.	40 per cent.	40 per cent.
On spectacles, spectacle frames, and parts thereof, of whatever material composed, two dollars per gross pairs, and in addition thereto, forty per centum ad valorem.	40 per cent.	\$2 p. gr. prs. and 40 per cent.	40 per cent.
On all other lenses for optical purposes, whether in frames or otherwise, forty per centum ad valorem.	40 per cent.	\$2 p. gr. prs. and 40 per cent.	40 per cent.
On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.	40 per cent.	50 per cent.	40 per cent.
On all unpolished cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, two and a quarter cents per pound; above that, and not exceeding sixteen by twenty-four inches square, two and three-fourths cents per pound; above that, and not exceeding twenty-four by thirty inches square, four cents per pound; all above that, four and a half cents per pound.	1½ cents per lb.	2½ cents per lb.	2½ cents per lb.
On cylinder and crown glass, polished, not exceeding ten by fifteen inches square, three and a half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five and a half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty-five cents per square foot; all above that, fifty cents per square foot.	2 cents per lb.	2½ cents per lb.	2½ cents per lb.
On fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, two cents per pound.	3 cents per lb.	4½ cents per lb.	4 cents per lb.
On all cast polished plate glass, unsilvered, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty-five cents per square foot; all above that, fifty cents per square foot.	4 cents per lb.	4½ cents per lb.	4 cents per lb.
	2½ cts. per sq. ft.	3½ cts. per sq. ft.	3½ cts. per sq. ft.
	4 cts. per sq. ft.	5½ cts. per sq. ft.	5½ cts. per sq. ft.
	6 cts. per sq. ft.	8 cts. per sq. ft.	8 cts. per sq. ft.
	20 cts. per sq. ft.	25 cts. per sq. ft.	25 cts. per sq. ft.
	40 cts. per sq. ft.	50 cts. per sq. ft.	50 cts. per sq. ft.
	½ cent to 1½ cent	1½ cent to 2½ cts.	2 cents per sq. ft.
	per square foot.	per square foot.	per square foot.
	3 cts. per sq. ft.	4 cts. per sq. ft.	4 cts. per sq. ft.
	5 cts. per sq. ft.	6 cts. per sq. ft.	6 cts. per sq. ft.

per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty cents per square foot; all above that, fifty cents per square foot.	8 cts. per sq. ft. 25 cts. per sq. ft. 50 cts. per sq. ft.	10 cts. per sq. ft. 30 cts. per sq. ft. 50 cts. per sq. ft.	10 cts. per sq. ft. 30 cts. per sq. ft. 50 cts. per sq. ft.
On all east polished plate glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty cents per square foot; all above that, fifty cents per square foot: <i>Provided</i> , That no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, forty per centum ad valorem.	6 cts. per sq. ft. 10 cts. per sq. ft. 35 cts. per sq. ft. 60 cts. per sq. ft.	4 cts. per sq. ft. 6 cts. per sq. ft. 10 cts. per sq. ft. 30 cts. per sq. ft. 50 cts. per sq. ft.	4 cts. per sq. ft. 6 cts. per sq. ft. 10 cts. per sq. ft. 30 cts. per sq. ft. 50 cts. per sq. ft.
On porcelain and Bohemian glass, paintings on glass or glasses, and all manufactures of glass, or of which glass shall be a component material of chief value, not otherwise herein provided for, and all glass bottles or jars filled with sweetmeats preserves, or other articles not otherwise herein provided for, forty-five per centum ad valorem.	30 per cent. ....	40 per cent. ....	40 per cent.
	40 per cent. ....	50 per cent. ....	45 per cent.

HIDES, SKINS, AND LEATHER.

SEC. 12. *And be it further enacted*, That, in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter enumerated, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On hides, raw or uncured, whether dry, salted, or pickled, ten per centum ad valorem; on hide cuttings, strips, tails, and like articles, used as glue stock, ten per centum ad valorem.	10 per cent. ....	10 per cent. ....	10 per cent.
On raw goat skins in the hair, and on deer skins and calf skins, raw, five per centum ad valorem.	10 per cent. ....	5 per cent. ....	10 per cent.
On raw sheep skins, or pelts without wool, fifteen per centum ad valorem; and all skins, dressed, tanned, tawed, or curried, wholly or in part, not otherwise herein provided for, shall pay duty as leather, except skins of the North American buffalo, which shall be admitted as raw skins, at a duty of ten per centum ad valorem.	10 per cent. ....	15 per cent. ....	5 per cent.
On skivers and roans, pickled or salted, fifteen per centum ad valorem.....	10 per cent. ....	15 per cent. ....	15 per cent.
On skivers, tanned, colored, or finished, forty per centum ad valorem.....	10 per cent. ....	15 per cent. ....	10 per cent.
On leather, namely: on bend or belting leather, and on Spanish or other sole leather, thirty-five per centum ad valorem.	35 per cent. ....	35 per cent. ....	35 per cent.
On French, German, and other tanned calf skins, and on all upper leather, except morocco, japanned, and patent leather, thirty per centum ad valorem.	25 per cent. and 30 per cent.	35 per cent. ....	30 per cent.

## Hides, skins, and leather—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
On morocco, enameled, glazed, japanned, varnished, and patent leather, forty per centum ad valorem	35 per cent. ....	40 per cent. ....	40 per cent.
On fawn, kid, and lamb skins, tanned and dressed, otherwise than in colors, and known as chamouis, and on all skins tanned, tawed, curried, or dressed, not otherwise herein provided for, thirty per centum ad valorem.	30 per cent. ....	35 per cent. ....	30 per cent.
On shoes, boots, and slippers, of which leather or lasting is the principal component material, and on all manufactures of leather, not otherwise herein provided for, forty per centum ad valorem.	35 per cent. ....	40 per cent. ....	40 per cent.
On mats of sheep skins, not colored, forty per centum ad valorem.....	45 per cent. ....	40 per cent. ....	40 per cent.
On mats of sheep skins, fancy, colored, sixty per centum ad valorem .....	45 per cent. ....	60 per cent. ....	60 per cent.

## COAL, MARBLE, BUILDING STONE, ORES, AND EARTHS.

SEC. 13. *And be it further enacted*, That, from and after the passage of this act, in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid the following duties, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On asbestos, not manufactured, twenty per centum ad valorem.....	25 per cent. ....	.....	20 per cent.
On Ayr stones, twenty per centum ad valorem.....	10 per cent. ....	.....	20 per cent.
On bricks, for building or roofing, and on tiles of every description other than marble, and on fire-bricks and Bath bricks, or Bristol bricks, twenty-five per centum ad valorem.	20 per cent, to 35 per cent.	Bristol bricks, 30 per cent.	25 per cent.
On cement, Roman, Portland, and all other cement, thirty per centum ad valorem .....	20 per cent. ....	.....	30 per cent.
On chalk, white, or cliff stone, five dollars per ton .....	\$10 per ton. ....	.....	\$5 per ton.
On clay, china clay, pipe clay, fire clay, and kaolin, five dollars per ton .....	\$5 per ton. ....	.....	\$5 per ton.
On candle or cannel coal, and on all bituminous coal mined and imported from any port or place thirty degrees of longitude east of Washington, one dollar and fifty cents per ton of twenty-eight bushels, eighty pounds to the bushel.	\$1 25 per ton. ....	\$1 50 per ton. ....	\$1 50 per ton.
On all bituminous coal, mined and imported from any place not more than thirty degrees of longitude east of Washington, fifty cents per ton of twenty-eight bushels, eighty pounds to the bushel.	\$1 25 per ton. ....	\$1 50 per ton. ....	50 cents per ton.



On anthracite, and all other coal not herein otherwise provided for, one dollar and fifty cents per ton of twenty-eight bushels, eighty pounds to the bushel.	40 cts. per ton..	\$1 50 per ton....	\$1 50 per ton.
On coke and culm of coal, twenty-five per centum ad valorem	25 per cent. ....	25 per cent. ....	25 per cent.
On chapapote or asphaltum, bitumen or mineral pitch, Albertite, and bituminous shales of every description, fifty cents per ton.	25 per cent. and 20 per cent.	25 per cent. and 20 per cent.	50 cents per ton.
On flint, flint-stones, and ground flint, twenty per centum ad valorem	10 per cent. ....	20 per cent. ....	20 per cent.
On fuller's earth, three dollars per ton.	\$3 per ton. ....	\$3 per ton. ....	\$3 per ton.
On grindstones, twenty per centum ad valorem	10 per cent. and 20 per cent.	\$5 per ton. ....	20 per cent.
On burr-stones, finished and bound up into mill-stones, twenty-five per centum ad valorem	20 per cent. ....	20 per cent. ....	25 per cent.
On lime, fifty cents per ton.	10 per cent. ....	10 per cent. ....	50 cents per ton.
On limestone, not burned, cut or dressed, ten per centum ad valorem	10 per cent. ....	10 per cent. ....	10 per cent.
On lime white, three cents per pound.	3 cents per lb.	3 cents per lb.	3 cents per lb.
On lithographic stones, engraved, twenty per centum ad valorem	20 per cent. ....	20 per cent. ....	20 per cent.
On marble, white statuary, brocatella, sienna, and antique, in slab or block, one dollar per cubic foot, and in addition thereto twenty-five per centum ad valorem.	\$1 p. cub. ft. and 25 per cent.	\$1 p. cub. ft. and 25 per cent.	\$1 per cubic ft. and 25 per cent.
On all other marble, in slab or block, fifty cents per cubic foot, and in addition thereto twenty-five per centum ad valorem.	50 c. p. cub. ft. and 20 p. cent.	\$1 p. cub. ft. ....	50 c. p. cub. ft. and 25 p. cent.
On marble monuments, figures, pillars and ornaments, slabs and tiles, and cut marble of every description, not otherwise herein provided for, seventy-five per centum ad valorem.	50 per cent. ....	75 per cent. ....	75 per cent.
On marble bas-reliefs, statues and statuettes, not the work of professional artists, seventy-five per centum ad valorem.	30 per cent. ....	30 per cent. ....	75 per cent.
On minerals, crude, not otherwise herein provided for, twenty per centum ad valorem.	20 per cent. ....	20 per cent. ....	20 per cent.
On paving stones, slabs, and flags, not dressed, and on Nova Scotia stone, Caen stone, and all building stones, not cut or dressed, twenty per centum ad valorem.	10 per cent. and 20 per cent.	10 per cent. and 20 per cent.	20 per cent.
On building, paving, or monumental stones, of every description, cut or dressed, thirty-five per centum ad valorem.	20 per cent. ....	\$5 p. ton of 13 cubic feet.	35 per cent.
On salt in bulk, and on all rock salt or mineral salt, eighteen cents per one hundred pounds.	18 c'ts p. 100 lbs.	24 c'ts p. 100 lbs.	18 c'ts p. 100 lbs.
On salt in bags or sacks, twenty-four cents per one hundred pounds: <i>Provided</i> , That no return of duties shall be made on account of damage to salt, or to sacks containing salt, in whatever form imported.	24 c'ts p. 100 lbs.	36 c'ts p. 100 lbs.	24 c'ts p. 100 lbs.
On slate, namely: on roofing slate, slates for schools, slate pencils, and all manufactures of slate, forty per centum ad valorem.	40 per cent. ....	40, 60, and 80 per cent.	40 per cent.
On all manufactures of prepared or enameled slate, forty per centum ad valorem.	40 per cent. ....	40 per cent. ....	40 per cent.
On polishing stones, oil stones, whet stones, and curriers' stones, and all stones for sharpening or polishing metals or minerals, twenty per centum ad valorem.	20 per cent. ....	20 per cent. ....	20 per cent.



## BOOKS, PERIODICALS, PAPER, &amp;c.

SEC. 14. *And be it further enacted*, That, in lieu of the duties heretofore imposed by law, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On all books in the English language, printed prior to the year 1840, twenty per centum ad valorem.	25 per cent.	20 per cent.	20 per cent.
On all books in foreign languages, twenty per centum ad valorem.	25 per cent.	20 per cent.	20 per cent.
On all books in the English language, printed since the year 1840, and on all books not otherwise herein provided for, thirty cents per pound.	25 per cent.	20 c. per lb. and 25 per cent.	30 cents per lb.
On all books reprinted from books first printed in the United States, forty cents per pound.	25 per cent.	30 c. per lb. and 25 per cent.	40 cents per lb.
On magazines, periodicals, illustrated newspapers, and newspapers, except as lawfully transmitted by mail, ten cents per pound.	25 per cent.	20 c. per lb. and 25 per cent.	10 cents per lb.
On maps, charts, engravings, lithographs, and photographs, not accompanying books, twenty-five per centum ad valorem; when accompanying books, the duty imposed on books.	25 per cent.	25 per cent.	25 per cent.
On music, bound or unbound, twenty-five per centum ad valorem.	20 per cent.	25 per cent.	25 per cent.
On electrotype and stereotype plates of every description, twenty-five cents per pound.	25 per cent.	20 c. per lb. and 25 per cent.	25 cents per lb.
On paper, namely, on book and printing paper, sized or unsized, used for books and newspapers exclusively, twenty per centum ad valorem.	20 per cent. and 35 per cent.	20 per cent.	20 per cent.
On writing paper, and all other paper not otherwise herein specified, of every description, thirty-five per centum ad valorem.	35 per cent.	35 per cent.	35 per cent.
On blank-books, envelopes, card-board, Bristol-board, and pasteboard, and enamelled paper of every description, and paper for labels, colored, marbled, or gilt, forty-five per centum ad valorem.	35 per cent.	45 per cent.	45 per cent.
On playing cards, of all kinds, twenty-five cents per pack.	25 c. p. pack and 35 c. per pack.	25 cts. per pack	25 cts. per pack
On cards of every other description, forty per centum ad valorem.	35 per cent.	40 per cent.	40 per cent.
On paper-hangings, valued at not over twenty cents per roll, thirty-five per centum ad valorem.	35 per cent.	4 cts. per lb. and 35 per cent.	35 per cent.
On all other paper-hangings, borders, and paper for screens and fire-boards, forty-five per centum ad valorem.	35 per cent.	35 per cent.	45 per cent.
On parchment and vellum, thirty per centum ad valorem.	30 per cent.	45 per lb. and 40 per cent.	45 per cent. 30 per cent.

## AGRICULTURAL PRODUCTS: MEATS, FISH, SEEDS, LUMBER, &c.

SEC. 15. *And be it further enacted*, That, in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter enumerated, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On animals living, viz:			
On horses, mares, colts, asses, and mules, ten dollars per head	20 per cent.	30 per cent.	\$10 per head.
On neat cattle, five dollars per head.	20 per cent.	30 per cent.	\$5 per head.
On sheep, goats, calves, and swine, fifty cents per head.	20 per cent.	30 per cent.	50 cts. per head.
On all kinds not otherwise herein provided for, ten per centum ad valorem.	20 per cent.	30 per cent.	10 per cent.
On apples, garden fruit, and edible vegetables and roots, in a green or fresh state, not otherwise herein provided for, ten cents per bushel.	10 per cent.	30 per cent.	10 cts. per bush.
On barley, not including pearl or hulled, fifteen cents per bushel.	15 cts. per bush.	15 cts. per bush.	15 cts. per bush.
On barley, pearl or hulled, one cent per pound.	1 cent per lb.	1 cent per lb.	1 cent per lb.
On beans, (except vanilla and castor,) ten cents per bushel.	10 per cent.	25 cts. per bush.	10 cts. per bush.
On broom corn, fifteen per centum ad valorem.	10 per cent and \$5 per ton.	15 per cent.	15 per cent.
On butter, three cents per pound.	4 cents per lb.		3 cents per lb.
On buckwheat, ten cents per bushel.	10 per cent.	10 cts. per bush.	10 cts. per bush.
On corn and corn meal, flour and meal, middlings, and mill feed of wheat, rye, or oats, ten per centum ad valorem.	Wheat, 20 pr. ct. Rye and oats, 10 per cent.	20 per cent.	10 per cent.
On fruits, green, namely: on oranges, lemons, and limes, and on bananas, plantains, shaddocks, mangoes, pineapples, and cocoa-nuts, ten per centum ad valorem: <i>Provided</i> , That loss of quantity of the fruits above named by decay on the voyage shall be admitted when such loss shall be of full packages or other separable portions; and on oranges and lemons in boxes loss of quantity may be allowed where such loss reaches thirty-three per cent. of the quantity in the boxes, such loss being certified by the appraisers of damage; but no other loss or damage shall be allowed in abatement of duty.	25 per cent.		10 per cent.
On grapes, green, three cents per pound.	20 per cent.		3 cents per lb.
On fruits, dried or preserved, namely: on currants, raisins, figs, plums, prunes, apples, peaches, and all other dried fruits, three cents per pound; on dates, green or ripe, two cents per pound.	5 cents per lb.		3 cents per lb.
On fruit juice, or fruits preserved in their own juice, thirty-five per centum ad valorem.	2 cents per lb.		2 cents per lb.
On fruits preserved in spirits or brandy, two dollars per gallon; on fruits preserved in sugar or molasses, and on all other sweetmeats, thirty-five per centum ad valorem: <i>Provided</i> , That all preserved fruits and pickled fruits in jars, bottles, or other packages, shall pay duty on the entire cost as put up, the cost of packages included.	25 per cent.		35 per cent.
	35 per cent.		\$2 per gal.
	35 per cent.		35 per cent.

*Agricultural products, meats, &c.—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On fish, namely:			
On smoked salmon and halibut, one dollar per one hundred pounds	$\frac{1}{2}$ cent per lb.	\$1 per 100 lbs.	\$1 per 100 lbs.
On smoked herring, fifty cents per one hundred pounds	$\frac{1}{2}$ cent per lb.	\$1 per 100 lbs.	50c. per 100 lbs.
On pickled salmon, white fish, and trout, two dollars per barrel	Salmon, \$3 p. bbl.	\$3 per bbl.	\$2 per bbl.
On pickled mackerel, shad, and halibut, one dollar per barrel	\$2 per bbl.	\$2 per bbl.	\$1 per bbl.
On pickled herring and alewives, fifty cents per barrel: <i>Provided</i> , That any pickled fish in packages other than barrels shall pay in proportion to the rates charged for similar fish in barrels: <i>And provided further</i> , That all fish imported in bulk (other than fresh) shall pay at the above rates, estimating two hundred pounds to the barrel.	\$1 per bbl.	\$1 per bbl.	50 cents per bbl.
On all pickled fish, not otherwise provided for, one dollar per one hundred pounds	\$1 50 per bbl.	\$1 per 100 lbs.	\$1 per 100 lbs.
On all dry fish, one-half cent per pound	$\frac{1}{2}$ cent per lb.	$\frac{1}{2}$ cent per lb.	$\frac{1}{2}$ cent per lb.
On sardines and anchovies, and all preparations of the same, fifty per centum ad valorem	50 per cent.	50 per cent.	50 per cent.
On hay, one dollar per ton	20 per cent.	\$2 per ton.	\$1 per ton.
On honey, twenty cents per gallon	20 cents per gal.	20 cents per gal.	20 cents per gal.
On hops, five cents per pound	5 cents per lb.	5 cents per lb.	5 cents per lb.
On meats, namely:			
On beef cured, and on beef dried, one cent per pound	1 cent per lb.	1 and 2 cts. p. lb.	1 cent per lb.
On beef cured, in barrels, two dollars per barrel of two hundred pounds	1 cent per lb.	\$3 per barrel.	\$2 per barrel.
On pork, in any form, not cured, one cent per pound	1 cent per lb.	1 cent per lb.	1 cent per lb.
On pork, in barrels, two dollars per barrel of two hundred pounds	1 cent per lb.	\$3 per barrel.	\$2 per barrel.
On dressed poultry, one cent per pound	1 cent per lb.	2 cents per lb.	1 cent per lb.
On all other meats not cured, one cent per pound	20 per cent.	1 cent per lb.	1 cent per lb.
On all prepared or canned meats and sausages, thirty-five per centum ad valorem	35 per cent.	35 per cent.	35 per cent.
On malt, thirty per centum ad valorem	20 per cent.	30 per cent.	30 per cent.
On nuts, namely:			
On almonds, shelled, seven cents per pound	10 cents per lb.	7 cents per lb.	7 cents per lb.
On almonds, not shelled, four cents per pound	6 cents per lb.	6 cents per lb.	4 cents per lb.
On walnuts, three cents per pound	6 cents per lb.	3 cents per lb.	3 cents per lb.
On Brazil nuts or cream nuts, two cents per pound	3 cents per lb.	2 cents per lb.	2 cents per lb.
On chestnuts, pecan nuts, filberts, and all other edible nuts, except shelled pea-nuts, one cent per pound	2 cents per lb.	2 cents per lb.	1 cent per lb.
On oil cake, twenty per centum ad valorem: <i>Provided</i> , That no drawback shall be allowed on oil cake manufactured of imported linseed, when exported to foreign countries.	20 per cent.	20 per cent.	20 per cent.
On olives, in oil or salt, thirty per centum ad valorem	30 per cent.	30 per cent.	30 per cent.
On pickles, capers, catsup and sauces of every description, and pickled fruits, forty per centum ad valorem; and the cost of all bottles and packages shall be included in the dutiable values.	35 per cent. and 40 per cent.	40 per cent.	40 per cent.

On peas, twenty-five cents per bushel.....	10 per cent.....	25 cts. per bush.....
On pea-nuts, or ground beans, one cent per pound.....	1 cent per lb.....	1 cent per lb.....
On pea-nuts, shelled, one and a half cents per pound.....	1½ cents per lb.....	1½ cents per lb.....
On potatoes, ten cents per bushel.....	25 cts. per bush.....	10 cents per lb.....
On cleaned rice, including rice commonly called Patna rice, two and a half cents per pound.....	2½ cents per lb.....	2½ cents per lb.....
On uncleaned rice, including Patna rice, one and a half cents per pound.....	2 cents per lb.....	1½ cents per lb.....
On paddy, three-fourths of a cent per pound.....	1½ cents per lb.....	¼ cent per lb.....
On timothy, clover, and other grass seeds, thirty per centum ad valorem.....	30 per cent.....	30 per cent.....
On all garden seeds, thirty per centum ad valorem.....	\$1 per bushel.....	\$1 per bushel.....
On canary seed, one dollar per bushel of sixty pounds.....	20 per cent.....	10 per cent.....
On sesame seed, ten per centum ad valorem.....	20 per cent. and.....	30 per cent.....
On all other seeds not otherwise herein provided for, thirty per centum ad valorem.....	30 per cent.....	20 per cent.....
On vetches or tares, and seeds of vetches or tares, twenty per centum ad valorem.....	1 cent per lb.....	1 cent per lb.....
On tallow, lard, and marrow, one cent per pound.....	10 per cent.....	2 cents per lb.....
On tamarinds, two cents per pound.....	35 per cent.....	35 per cent.....
On vegetables, dried, desiccated, or canned, thirty-five per centum ad valorem.....	20 cents p. bush.....	10 cents p. bush.....
On wheat, ten cents per bushel.....		

SEC. 16. *And be it further enacted* That, in lieu of the duties heretofore imposed by law, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On all timber, not otherwise herein provided for, squared or sided, one cent per cubic foot.....	20 per cent.....	½ cent to 1 cent per cubic foot.....	1 cent per cubic foot.....
On sawed boards, plank, deals, and other lumber of spruce, hemlock, white wood, and bass wood, one dollar per thousand feet, board measure.....	20 per cent.....	\$1 to \$2 per M. feet.....	\$1 per M. feet.....
On all other varieties of sawed lumber, two dollars per thousand feet, board measure: <i>Provided</i> , That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, one dollar per thousand feet; and if planed on one side and tongued and grooved, two dollars per thousand feet; and if planed on two sides and tongued and grooved, two dollars and fifty cents per thousand feet.....	20 per cent.....	\$3 to \$3 per M. feet.....	\$2 per M. feet.....
On hubs for wheels, posts, last-blocks, wagon-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn, or sawed only, ten per centum ad valorem.....	20 per cent.....	\$1 per M. feet.....	\$2 p. M. feet.....
On pickets, palings, and lath, ten per centum ad valorem.....	20 per cent.....	\$2 per M. feet.....	\$2 per M. feet.....
On pine and cedar shingles, fifty cents per thousand.....	20 per cent.....	\$2.50 p. M. feet.....	\$2.50 per M. feet.....
	20 per cent.....	10 per cent.....	10 per cent.....
	35 per cent.....	50 cents per M.....	50 cents per M.....



*Agricultural products, meats, &c.—Continued.*

	Present tariff.	House bill No. 718.	Proposed rates.
On spruce shingles, thirty cents per thousand.....	35 per cent.....	50 cents per M.....	30 cents per M.
On pine clapboards, two dollars per thousand.....	20 per cent.....	\$4 per M.....	\$2 per M.
On spruce clapboards, one dollar and fifty cents per thousand.....	20 per cent.....	\$2 50 per M.....	\$1 50 per M.
On house or cabinet furniture, in pieces, or rough, and not finished, thirty per centum ad valorem.....	35 per cent.....	.....	30 per cent.
On cabinet wares and house furniture, finished, forty-five per centum ad valorem.....	35 per cent.....	.....	45 per cent.
On casks and barrels, empty, and on sugar-box shoocks, and packing-boxes of wood, not otherwise provided for, thirty per centum ad valorem.....	35 per cent.....	.....	30 per cent.
<i>Provided</i> , That casks, barrels, or carboys, and other vessels, and grain bags, the manufacture of the United States, if exported containing American produce, and declaration be made of intent to return the same empty, shall be admitted free of duty under such regulations as shall be prescribed by the Secretary of the Treasury.			
On all manufactures of wood, not otherwise herein provided for, thirty-five per centum ad valorem.....	35 per cent.....	.....	35 per cent.

MISCELLANEOUS.

(Including all articles not embraced in previous sections.)

SEC. 17. *And be it further enacted*, That, from and after the passage of this act, in lieu of the duties heretofore imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
On blacking of all kinds, forty per centum ad valorem.....	30 per cent.....	.....	40 per cent.
On bladders, and all integuments of animals, not otherwise provided for, prepared or not prepared, except catgut and whipgut, twenty per centum ad valorem.....	20 per cent.....	.....	20 per cent.
On bone manufactures of every description, not otherwise herein provided for, forty per centum ad valorem.....	35 per cent.....	.....	40 per cent.
On bones ground, and bone-dust, ten per centum ad valorem.....	free.....	.....	10 per cent.
On bristles, fifteen cents per pound.....	15 cents per lb.....	.....	15 cents per lb

On busts or casts of plaster, or of earths, alabaster, bronze or metal, and on all figures, mouldings, and ornaments, statues, statuettes of plaster, alabaster, earths, bronze, or metal, not otherwise herein provided for, forty per centum ad valorem.	40 per cent.	40 per cent.
On candles of tallow, tivo and one-half cents per pound.	2½ cents per lb.	2½ cents per lb.
On candles and tapers of wax, spermaceti, or paraffine, wholly or in part, eight cents per pound.	8 cents per lb.	8 cents per lb.
On candles of other mixed materials, and of stearine, five cents per pound.	5 cents per lb.	5 cents per lb.
On canes for walking, of every description, finished or unfinished, forty per centum ad valorem.	35 per cent.	40 per cent.
On carriages, wagons, and vehicles of every description, thirty-five per centum ad valorem.	35 per cent.	35 per cent.
<i>Provided</i> , That vehicles in actual and necessary use, as the property of emigrants crossing the frontier from the British North American Provinces, shall be admitted free of duty.		
On cider, twenty per centum ad valorem.	20 per cent.	20 per cent.
On clocks, and parts of clocks, forty per centum ad valorem.	35 per cent.	40 per cent.
On all manufactures of cork, not otherwise herein provided for, fifty per centum ad valorem.	50 per cent.	50 per cent.
On crucibles of sand or earths, twenty per centum ad valorem.	25 per cent.	20 per cent.
On crucibles or pots of black-lead or plumbago, wholly or in part, thirty per centum ad valorem.	20 per cent.	30 per cent.
On fire-crackers, per box of not over forty packs, not exceeding eighty to each pack, (and in the same proportion for any greater number,) one dollar and twenty-five cents per box: <i>Provided</i> , That no fire-crackers shall be admitted at a less rate of duty than sixty per centum ad valorem.	\$1 25 per box	\$1 25 per box.
On fish skins, raw, or not manufactured, ten per centum ad valorem.	60 per cent.	60 per cent.
On gold-beaters' moulds, and gold-beaters' skins, ten per centum ad valorem.	20 per cent.	10 per cent.
On inkstands of every description, forty per centum ad valorem.	10 per cent.	10 per cent.
On jellies of every description, fifty per centum ad valorem.	35 per cent.	40 per cent.
On matches of every description, fifty per centum ad valorem.	50 per cent.	50 per cent.
On mathematical and philosophical instruments, of whatever material composed, thirty-five per centum ad valorem.	35 per cent.	35 per cent.
On moss, seaweed, and all like vegetable substances used for beds and mattresses, twenty per centum ad valorem.	35 to 40 per cent.	20 per cent.
On musical instruments, and parts of instruments, of every description, and music strings of metal or gut, thirty-five per centum ad valorem.	20 per cent.	35 per cent.
On osiers or willows, unmanufactured, thirty per centum ad valorem.	30 per cent.	30 per cent.
On percussion caps, ten cents per thousand, and in addition thereto, forty per centum ad valorem.	40 per cent.	10 cents per M. and 40 per cent.
On common pipes of clay for smoking, thirty-five per centum ad valorem.	35 per cent.	35 per cent.
On pipes and pipe bowls, and on pipe stems, mouldings, glass or wood, and on all other tobacco-smoking pipes and pipe bowls, of earthenware, porcelain, glass or wood, and on all other tobacco-smoking of every material, seventy-five per centum ad valorem.	\$1 50 per gross and 75 per cent.	35 per cent. 75 per cent.
On ploughs, harrows, wheelbarrows, and all agricultural implements, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.	40 per cent.
On quills and quill manufactures, thirty per centum ad valorem.	30 per cent.	30 per cent.
On whalebone of foreign fishing, twenty per centum ad valorem.	20 per cent.	20 per cent.
On manufactures of whalebone, not otherwise herein provided for, forty per centum ad valorem.	35 per cent.	40 per cent.

Miscellaneous — Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
Upon all fabrics or manufactured articles, in whole or in part, not herein otherwise provided for, except such as are included in the free list, there shall be levied, collected, and paid duties at the rate of forty per centum ad valorem.	20 per cent. to 40 per cent.	.....	40 per cent.
On all raw or unmanufactured articles, not enumerated or provided for in this act, twenty per centum ad valorem.	10 per cent. ....	.....	20 per cent.

FREE LIST.

SEC. 18. *And be it further enacted*, That, from and after the passage of this act, the importation of the articles hereinafter mentioned and embraced in this section shall be exempt from duty, that is to say:

	Present tariff.	House bill No. 718.	Proposed rates.
Ambergris .....	Free .....	.....	Free.
Annatto, in rolls .....	Free .....	.....	Free.
Annatto seed .....	20 per cent. ....	.....	Free.
Articles imported for the use of the United States: <i>Provided</i> , That the price paid to the importer does not include the duty.	Free .....	Free .....	Free.
Articles, the growth, produce, or manufacture of the United States, when returned in the same condition as exported: <i>Provided</i> , That proof of identity be made under such regulations as the Secretary of the Treasury shall prescribe, and such merchandise be admitted to entry, if of such character as was at the time of original exportation charged with internal revenue or duties, unless payment of such internal tax be made, or sufficient proof shall be made that such internal tax was not refunded at the time of exportation.	Free .....	.....	Free.
Bamboos .....	.....	.....	Free.
Barks, Peruvian, Lima, calisaya, and all cinchona barks .....	10 per cent. ....	.....	Free.
Beeswax, crude or unbleached .....	20 per cent. ....	.....	Free.
Bells, old, and old bell metal .....	Free .....	.....	Free.
Berries and nuts, used in dyeing or in composing dyes, not otherwise herein provided for; but no such article shall be classed as such that has undergone any manufacture.	Free .....	.....	Free.

Bismuth.....	Free.....	Free.....
Bleaching powders, or chloride of lime.....	30 c. per 100 lbs.....	Free.....
Bolting cloths.....	Free.....	Free.....
Bones, crude, not manufactured.....	10 per cent.....	Free.....
Burr stone, in blocks, rough or not manufactured, and not bound up into millstones.....	Free.....	Free.....
Brazil wood, braziletto, and all other dye woods in sticks.....	Free.....	Free.....
Bullion, gold and silver.....	Free.....	Free.....
Cabinets of either coins, medals, or gems, especially imported as objects of taste, and not for sale.....	Free.....	Free.....
Calamus, dragon's blood.....	10 cents per lb.....	Free.....
Catechu, or cutch.....	10 per cent.....	Free.....
Catgut and whipgut.....	30 per cent.....	Free.....
Coal stores of American vessels.....	40 cents per ton.....	Free.....
Cadmium.....	Free.....	Free.....
Castor or castoreum.....	20 per cent.....	Free.....
Coins, gold, silver, or copper.....	Free.....	Free.....
Collections of antiquities, especially imported as objects of taste, and not for sale.....	Free.....	Free.....
Copper, when imported for the United States mint.....	Free.....	Free.....
Cochineal.....	Free.....	Free.....
Coral, unmanufactured.....	Free.....	Free.....
Corn, Indian, or maize.....	10 cents per bush.....	Free.....
Corn meal.....	10 per cent.....	10 per cent.....
Cornelian, unmanufactured.....	10 per cent.....	Free.....
Cudbear.....	10 per cent.....	Free.....
Cryolite.....	20 per cent.....	Free.....
Diamond dust, or bort.....	20 per cent.....	Free.....
Divi-divi.....	Free.....	Free.....
Eggs.....	10 per cent.....	Free.....
Esparte, or Spanish grass.....	20 per cent.....	Free.....
Felt, patent adhesive, for ships' bottoms.....	Free.....	Free.....
Firewood.....	20 per cent.....	Free.....
Fish, fresh, for immediate consumption.....	Free.....	Free.....
Fish, for bait.....	Free.....	Free.....
Fol, digitalis.....	20 per cent.....	Free.....
Glass, when old and not in pieces which can be cut for use, and fit only to be remanufactured.....	Free.....	Free.....
Gold, silver, and platinum.....	Free.....	Free.....
Gambier.....	10 per cent.....	Free.....
Guano.....	Free.....	Free.....
Gypsum, earthy.....	Free.....	Free.....
Gypsum, all crude.....	Free.....	Free.....
Gutta-percha, crude.....	10 per cent.....	Free.....
Hair, horse and cow, not cleaned or dressed.....	Free.....	Free.....



## Free list—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
Hair, hog, not cleaned or dressed	1 cent per lb	.....	Free.
Hemlock bark	20 per cent.	.....	Free.
Hemlock bark, extract of	10 per cent.	Free	Free.
Hoofs, horns, and horn tips	10 per cent.	Free	Free.
Ice	Free	.....	Free.
Iridium	Free	.....	Free.
India-rubber, crude	10 per cent.	.....	Free.
India-rubber, milk of	20 per cent.	.....	Free.
Indigo	Free	.....	Free.
Ivory, unmanufactured	10 per cent.	.....	Free.
Ivory, vegetable, unmanufactured	10 per cent.	Free	Free.
Jet, unmanufactured	10 per cent.	.....	Free.
Junk, old	Free	.....	Free.
Kelp and barilla	Free	.....	Free.
Lac, crude	20 per cent.	.....	Free.
Lac, stick	10 cents per lb	.....	Free.
Lava, unmanufactured	10 per cent.	.....	Free.
Leeches	20 per cent.	.....	Free.
Lithographic stones, not engraved	Free	.....	Free.
Leaves, for dyeing	20 per cent.	.....	Free.
Logs and unmanufactured timber	20 per cent.	.....	Free.
Litmus and all lichens, not prepared	Free	.....	Free.
Machinery, steam, for agricultural purposes	Free	.....	Free.
Madder root of all kinds, ground and unground	Free	.....	Free.
Munjeet or Indian madder	Free	.....	Free.
Manuscripts	Free	.....	Free.
Manures	Free	.....	Free.
Masts and spars, undressed	Free	.....	Free.
Medals, when imported as objects of taste, and not for sale	Free	.....	Free.
Models of inventions and other improvements in the arts: <i>Provided</i> , That no article or articles shall be deemed a model or improvement which can be fitted for use.	Free	.....	Free.
Nutgalls	Free	.....	Free.
Nux vomica	20 per cent.	.....	Free.
Oak bark	10 per cent.	.....	Free.
Oakum and old junk	Free	.....	Free.
		10 per cent.	Free.

Oils, spermaceti, whale and other fish oils of American fisheries, and all other articles the produce of such fisheries.	Free.....	Free.
Oil, cocoa-nut.....	10 per cent.	Free.
Orchil or archil, in the weed or liquid.....	Free.....	Free.
Oysters.....	Free.....	Free.
Palm leaf and palmetto leaf, unmanufactured.....	Free.....	Free.
Palm oil.....	10 per cent.	Free.
Paper waste, or waste material of any kind, fit only for the manufacture of paper.....	10 per cent.	Free.
Pearl, mother of.....	Free.....	Free.
Persian berries or yellow berries, for dyeing.....	Free.....	Free.
Personal or household effects, not merchandise, if accompanied by the owner, or if of American citizens dying abroad, with a certified list or invoice from a consul or commercial agent of the United States; wearing apparel in use, professional books, implements and tools of trade, occupation, or employ; wearing apparel: <i>Provided</i> , That this exemption shall not include machinery or tools for use in a manufacturing establishment.	Free.....	Free.
Paintings and statuary, the production of American artists residing abroad: <i>Provided</i> , The same be imported in good faith as objects of taste, and not of merchandise.	Free.....	Free.
Paintings and statuary imported expressly for presentation to national, State, or municipal institutions.	10 per cent.	Free.
Phosphates for fertilizing purposes.....	20 per cent.	Free.
Plants, trees, shrubs, and seeds, imported by the Department of Agriculture for distribution.....	Free.....	Free.
Plants, trees, shrubs, and seeds, imported especially for cultivation, and not for sale or as merchandise.....	30 per cent.	15 per cent.
Plaster of Paris, or sulphate of lime, unground.....	Free.....	Free.
Platinum, unmanufactured.....	Free.....	Free.
Platinum vases or retorts, for chemical uses.....	Free.....	Free.
Potash, crude.....	20 per cent.	Free.
Pearlash, crude.....	1½ cent per lb.	Free.
Pumice stone.....	Free.....	Free.
Rags, cotton, linen and hemp.....	Free.....	Free.
Railroad ties, of wood.....	20 per cent.	Free.
Rattans unmanufactured.....	Free.....	Free.
Reeds, unmanufactured.....	Free.....	Free.
Rotten stone.....	Free.....	Free.
Roucou.....	Free.....	Free.
Saffron.....	Free.....	Free.
Safflower.....	10 per cent.	Free.
Seaweeds, not otherwise specially provided for.....	10 per cent.	Free.
Shrimps.....	20 per cent.	Free.
Sandalwood.....	Free.....	Free.
Shells, of every description, not manufactured.....	Free.....	Free.
Shingle bolts.....	Free.....	Free.
	10 per cent.	Free.

## Free list—Continued.

	Present tariff.	House bill No. 718.	Proposed rates.
Stave bolts.....	Free.....	.....	Free.
Silk, raw, or as reeled from the cocoon in the country of origin, and not doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste.	Free.....	.....	Free.
Spars (see masts and spars).....	20 per cent.....	10 per cent.....	Free.
Specimens of natural history, botany, and mineralogy, when imported as objects of taste, and not for sale.	Free.....	.....	Free.
Sponges.....	20 per cent.....	.....	Free.
Sulphur, crude.....	\$6 per ton.....	.....	Free.
Sumac.....	10 per cent.....	Free.....	Free.
Teazles.....	10 per cent.....	.....	Free.
Timber, round, and not advanced by manufacturing.....	20 per cent.....	$\frac{3}{4}$ to $\frac{1}{2}$ c. p. cub. ft.	Free.
Timber, ship.....	20 per cent.....	50 c'ts per ton.....	Free.
Tin, in pigs, bars, or blocks.....	15 per cent.....	.....	Free.
Tortoise and other shell, unmanufactured.....	Free.....	.....	Free.
Turneric.....	Free.....	.....	Free.
Terra japonica.....	10 per cent.....	.....	Free.
Turtles and other shell fish.....	20 per cent.....	.....	Free.
Weld, wood or pastel.....	Free.....	.....	Free.
Wood ashes.....	10 per cent.....	.....	Free.
Wood ashes, lye of.....	20 per cent.....	.....	Free.
Woods, namely: cedar, lignumvite, lancewood, ebony, box, granadilla, mahogany, rosewood, satin-wood, in the log or stick, and all cabinet woods unmanufactured	Free.....	.....	Free.

## PROHIBITIONS.

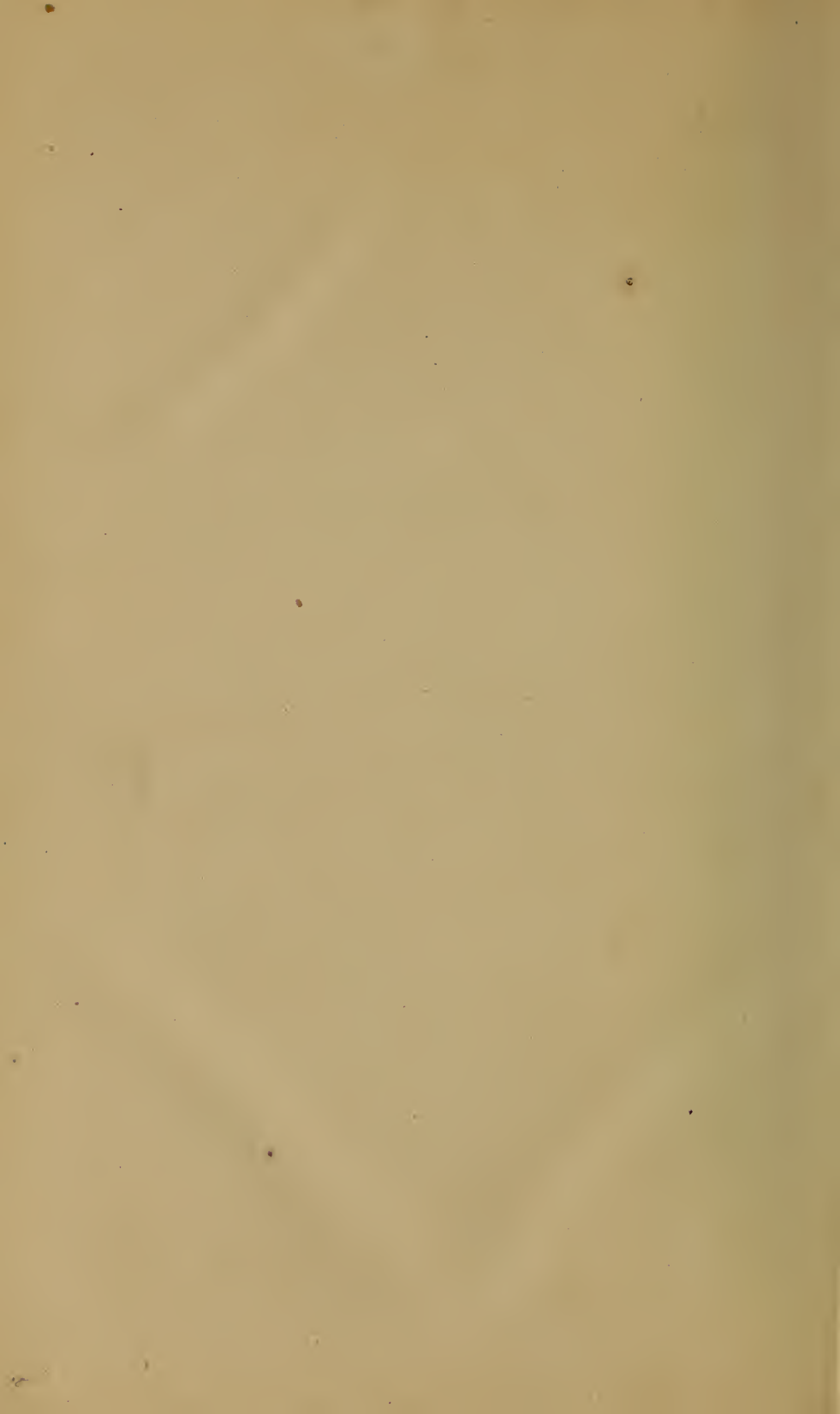
SECTION 19. *And be it further enacted*, That, from and after the passage of this act, the importation of the articles mentioned and embraced in this section shall be absolutely prohibited; and if imported or presented for entry in any collection district of the United States shall be declared forfeited, and shall be forfeited and disposed of as the Secretary of the Treasury may direct.

1. False or counterfeit money, or plates or dies for printing the same.
2. Indecent or obscene books, prints, paintings, photographs, cards, lithographs, engravings, or any other indecent or obscene articles.
3. Articles of foreign manufacture, and any packages of such articles bearing any names, brands, marks, or devices, being or purporting to be the names, brands, marks, or devices of any manufacturer or producer residing in the United States.

## DAMAGES TO IMPORTED MERCHANDISE.

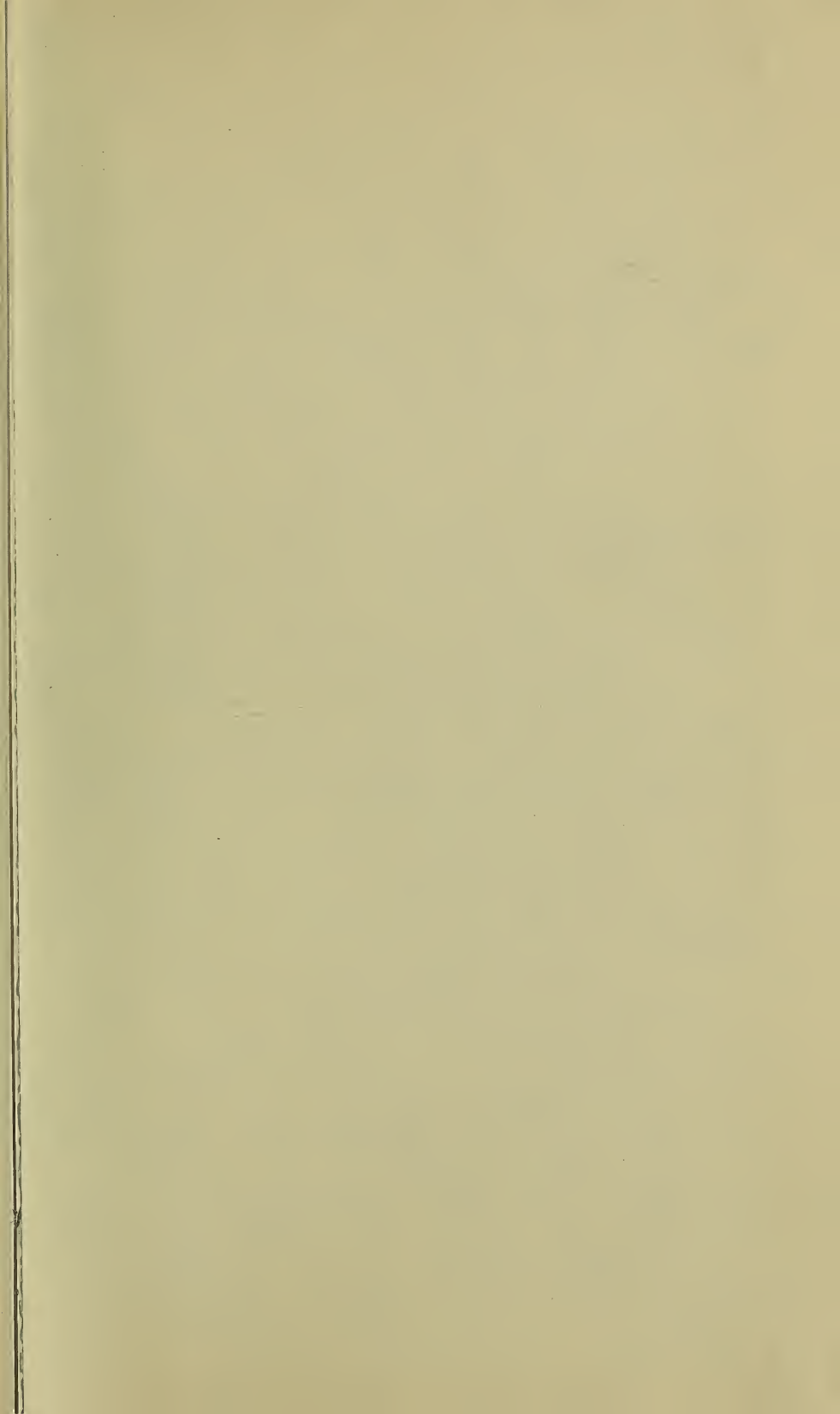
SECTION 20. *And he it further enacted*, That in all cases of claims for return of duties on imports on account of damage occurring on the voyage of importation, where the damage so determined under existing laws shall exceed fifteen per centum of the value of the merchandise damaged, the same shall be sold at public auction by the collector under the same conditions as now regulate the sale of imported merchandise by the collectors of customs, and the amount of damage awarded shall be determined by such sale; the sound value of the merchandise to be determined by the appraiser of damage: *Provided*, That when, in the judgment of the collector, the public interests require it, the said sale may be made by the importer after due and sufficient notice; and in such case the report of said sale shall be made to the collector, and shall be attested by the importer, on oath, as being *bona fide* to the highest bidder.









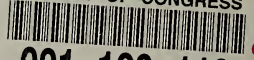








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